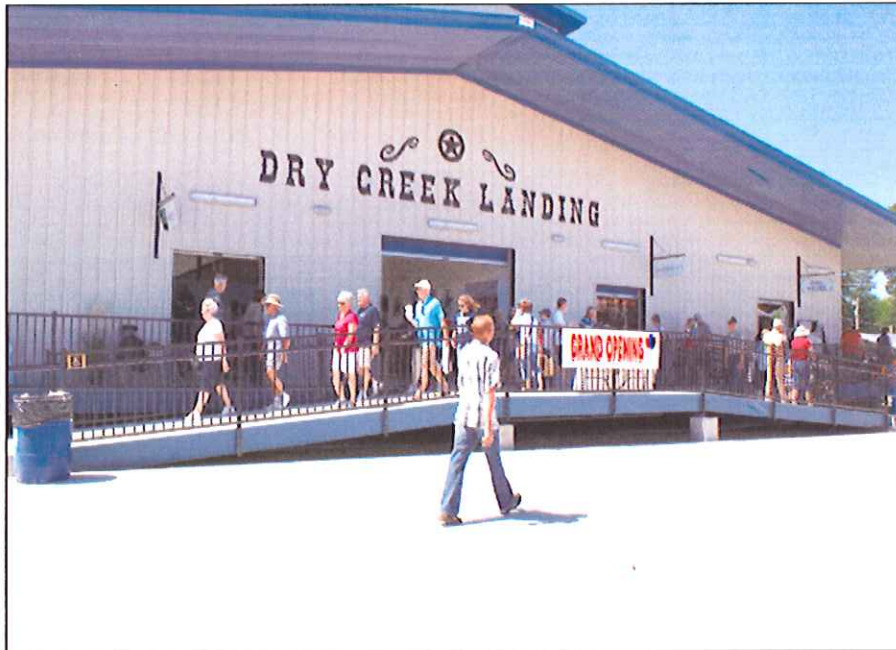


CITY OF CANTON

BUDGET FY 2010 -2011



September 14, 2010

CITY OF CANTON

2010 - 2011

ANNUAL BUDGET

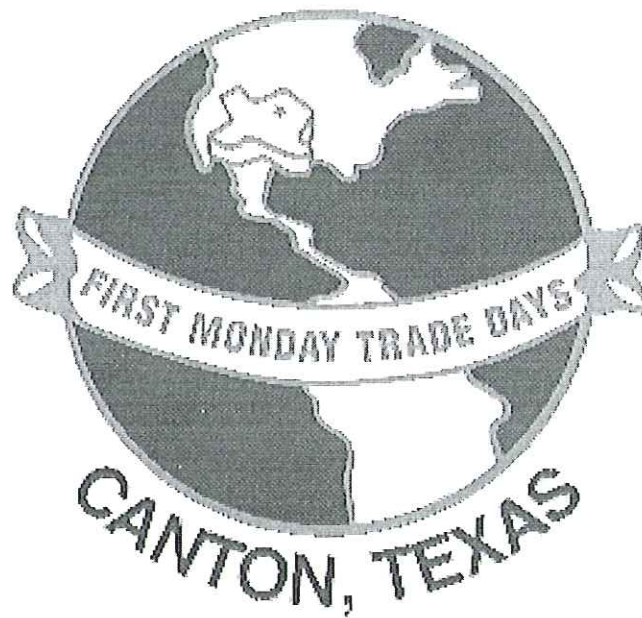
MAYOR
Rusty Wilson

MAYOR PRO-TEM
Lou Ann Everett

COUNCILMEMBERS
Robert Brockman
Charles Huddle
Ross Maris
Clay Nicklas

CITY MANAGER
Andy McCuiston

CITY SECRETARY/FINANCE OFFICER
Julie Seymore



PREFACE	
Cover	i
Table of Contents	ii
OVERVIEW	
Overview Letter	1
Vision Statement	5
ORDINANCES	
Budget Ordinance	7
Tax Rate Ordinance	10
BUDGET SUMMARIES	
Summary of Receipts and Expenditures – By Fund Type	13
Summary of Receipts and Expenditures – All Funds	14
Summary Graphs	17
GENERAL INFORMATION	
Financial Policies	19
Budgeting Calendar	21
Chart of Funds	23
Principal Employers	25
TAX SUMMARIES	
Estimated Ad Valorem Tax	27
Effective Tax Rate Calculation	28
Principal Taxpayers	30
GENERAL FUND	
General Fund – Summary of Receipts and Expenditures	31
General Fund – Fund Revenues by Source	33
General Fund – Fund Graphs	35
General Fund – Departmental Expenditures Summary	37
General Fund – Fund Transfers	39
Administration – Departmental Expenditures	41
Development Services – Departmental Expenditures	45
Police – Departmental Expenditures	47
Animal Control – Departmental Expenditures	51
Municipal Court – Departmental Expenditures	53
Fire – Departmental Expenditures	55
Streets – Departmental Expenditures	61
Parks – Departmental Expenditures	63
WATER FUND	
Water Fund – Summary of Receipts and Expenditures	67
Water Fund – Fund Revenues by Source	69
Water Fund – Departmental Expenditures Summary	71
Water Fund – Fund Transfers	73
Water Treatment Plant – Departmental Expenditures	75
Water Distribution – Departmental Expenditures	79

WASTEWATER FUND	
Wastewater Fund – Summary of Receipts and Expenditures	83
Wastewater Fund – Fund Revenues by Source	85
Wastewater Fund – Departmental Expenditures Summary	87
Wastewater Fund – Fund Transfers	89
Wastewater Treatment Plant – Departmental Expenditures	91
Wastewater Collection – Departmental Expenditures	95
SANITATION FUND	
Sanitation Fund – Summary of Receipts and Expenditures	97
Sanitation Fund – Fund Revenues by Source	99
Sanitation Fund – Departmental Expenditures Summary	101
Sanitation Fund – Fund Transfers	103
Sanitation Fund – Departmental Expenditures	105
FIRST MONDAY FUND	
First Monday Fund – Summary of Receipts and Expenditures	107
First Monday Fund – Fund Revenues by Source	109
First Monday Fund – Department Expenditures Summary	111
First Monday Fund – Fund Transfers	113
First Monday Fund – Departmental Expenditures	115
CVB & MARKETING FUND	
Tourism & Marketing Fund – Summary of Receipts and Expenditures	119
Tourism & Marketing Fund – Fund Revenues by Source	121
Tourism & Marketing Fund – Departmental Expenditures	123
GENERAL DEBT SERVICE FUND	
Debt Service Fund – Summary of Receipts and Expenditures	125
Debt Service Fund – Fund Revenues by Source	127
Debt Service Fund – Departmental Expenditures	129
Current Debt Service Requirements	131
Statement of Bonded Indebtedness	132
Schedule of Requirements to Maturity	133
REVENUE DEBT SERVICE FUND	
Debt Service Fund – Summary of Receipts and Expenditures	135
Current Debt Service Requirements	137
Statement of Bonded Indebtedness	138
Schedule of Requirements to Maturity	139
CAPITAL IMPROVEMENT FUND	
Capital Improvement Fund – Summary of Receipts and Expenditures	141
Capital Improvement Fund – Fund Revenues by Source	142
Capital Improvement Fund – Departmental Expenditures	143
EQUIPMENT REPLACEMENT FUND	
Equipment Replacement Fund – Summary of Receipts and Expenditures	145
Equipment Replacement Fund – Fund Revenues by Source	146
Equipment Replacement Fund – Departmental Expenditures	147

SPECIAL REVENUE FUND

Special Revenue Fund – Summary of Receipts and Expenditures	149
Special Revenue Fund – Fund Revenues by Source	150
Special Revenue Fund – Departmental Expenditures	151

FORFEITURE FUND

Forfeiture Fund – Summary of Receipts and Expenditures.....	153
---	-----

COMPONENT UNITS

Canton Economic Development Corp. – Summary of Receipts and Expenditures.....	155
Canton Economic Development Corp. – Expenditures	157

STAFFING

Organizational Chart	159
Personnel Schedule	161
Compensation Plan	163
Principal Employees.....	165



City of Canton

290 E. Tyler
P.O. Box 245
Canton, Texas 75103
City Hall - 903.567.2826
First Monday - 903.567.6556

September 14, 2010

Honorable Mayor and Council
City of Canton
Canton, Texas

Mayor and Council Members:

Transmitted herewith is the business plan and budget for the City of Canton for the fiscal year 2010-11. The document represents our work plan for the upcoming year with the related funding sources. In the context of the continuing recession facing the country, we are pleased to present a balanced budget that maintains service levels without raising ad valorem taxes or sanitation rates.

GOALS

- Improve communications with the citizens
- Improve long-range planning
- Review and adopt sound financial policies
- Address organizational issues
- Promote a positive environment for economic development
- Enhance the quality of life in Canton

THE BUDGET PROCESS

The budget process began with departmental review of current year activities and submission of proposed plans and financial needs for the upcoming year. These combined into fund budgets for preliminary review by the City Manager. After evaluating revenue projections, departmental requests and programs, the adjusted budget is being presented to the City Council with options and recommendations. The City Council received the first pass at the budget on July 12th and, after a series of work sessions and public hearings, adopted the final budget on September 14, 2010.

MAJOR CONSIDERATIONS

- Continuation of uncertain economy – New norm is flat revenues
- Long-range water issues – Water re-use, new lake
- Street projects
- First Monday– Re-building cash balance
- Continued debt reduction

Home of World Famous First Monday Trade Days
Begins Thursday Before Each First Monday

- Infrastructure issues – Streets, sewer
- Personnel – Salary (merit) increases of 3% for below supervisor level, Health insurance at 10.7% increase with plan adjustments, TMRS retirement reduction of automatic COLA from 70% to 30% of the CPI
- Fewer capital projects

GENERAL FUND

- Total revenues – Reduction of 20.5% from last year's budget
- Ad valorem taxes – Property value decrease of 2%, no increase in tax rate, stays at \$0.42523
- Sales taxes – Reduced by 6% from last year's budget
- Health permit increases of 50%
- Staff re-organization

UTILITY FUNDS

- Rate increases – Water 3.3%, Wastewater 25.0%
- Deficit spending of \$330,000 in Wastewater Fund
- Professional fees – Increase for water rights/lake permit fees
- Maintenance – Cut important maintenance projects at the Wastewater Treatment Plant

FIRST MONDAY

- Revenues – Flat
- Administrative staff reduction
- Capital projects – Trade Center doors, creek improvements, road improvements

DEBT SERVICE

- Add new debt for streets - \$750,000
- General Fund and Revenue debt service reserves adequate

CAPITAL IMPROVEMENTS/CAPITAL OUTLAY

- Balance of \$101,000 in CO funds
- Street improvements funded at \$750,000 - Athens, Church, Elm, Lisa Circle, Beard, Jack, Slaughter, Peace, College

SUMMARY

- Decrease in total revenue of \$315,885 or 2.8%
- Decrease in total expenditures of \$330,000 or 3.0%
- Establishment of Canton Visitor Bureau (CVB) to replace Chamber of Commerce contracted service

Over the last three years we have been able to complete a significant number of projects, reduce overhead costs by down-sizing the organization, and develop plans in critical areas such as future water supply and wastewater treatment plant expansion. While difficult economic times are expected in the near-term, the City of Canton is prepared to come out in the long-term prepared to provide a service level acceptable to the community and in sound financial condition.

Respectfully submitted,



Andy McCuiston
City Manager



Goal 1: Improve communications with the Citizens.

- Objective 1: Maximize City website.
- Objective 2: Maximize City newsletter.
- Objective 3: Make efficient use of the sound system and projectors in the Council Chambers.
- Objective 4: Post notices at City Complex.
- Objective 5: Create an annual project checklist and periodically report status on website.
- Objective 6: Actively promote the involvement of citizens on city boards, commissions, and committees regularly through the city website and newsletter.

Goal 2: Improve long-range planning.

- Objective 1: Update City's Comprehensive Plan.
- Objective 2: Adopt Council policies directed toward accomplishing the goals and objectives of the Comprehensive Plan.
- Objective 3: Update city limits, ETJ, and zoning maps.
- Objective 4: Incorporate long-range planning in the city budget and implement multi-year budgeting.
- Objective 5: Develop a short-term to long-term water management plan to meet present and future water demands for the City of Canton.

Goal 3: Adopt and follow sound financial policies.

- Objective 1: Consider using bond sales vs certificates of obligation for long-term debt.
- Objective 2: Develop multi-year plan for using First Monday funds to retire debt and for capital improvements vs transfers to City funds for operational purposes.
- Objective 3: Implement multi-year plan for Water and Wastewater Funds to become self-supporting.
- Objective 4: Use long-term debt when it makes good sense, but reduce long-term debt in the long-run and improve credit ratings in the short-run. (General Fund Currently Baa1, Revenue Fund Currently A)
- Objective 5: Develop a reserve policy for each fund and for debt service.
- Objective 6: Maximize grants and other resources to fund projects.

Goal 4: Address organizational issues.

- Objective 1: Work to improve credibility of staff and Council with Citizens.
- Objective 2: Determine and emulate "best practices" in customer service throughout the organization.
- Objective 3: Support training and professional development of staff.
- Objective 4: Review organization, re-align to level workload, and strengthen management in the organization.
- Objective 5: Promote a "Public Servant" mentality at every level of the organization.

Goal 5: Promote a positive environment for economic development in the community.

Objective 1: Develop and support policies to encourage housing development.

Objective 2: Develop and support policies to encourage retail, commercial and industrial development.

Goal 6: Enhance the quality of life in Canton.

Objective 1: Continue pursuing recreational, cultural and aesthetic improvements in the community.

Objective 2: Continue funding capital expenditures for infrastructure improvements.

ORDINANCE NO. 2010-15

AN ORDINANCE MAKING APPROPRIATIONS FOR THE SUPPORT OF THE CITY OF CANTON FOR THE ENSUING FISCAL YEAR BEGINNING OCTOBER 1, 2010, AND ENDING SEPTEMBER 30, 2011; ADOPTING THE ANNUAL BUDGET OF THE CITY OF CANTON FOR THE 2010-2011 FISCAL YEAR AND AUTHORIZING EXPENDITURES AS THEREIN PROVIDED; PROVIDING A SAVINGS CLAUSE, FOR THE REPEAL OF ALL ORDINANCES AND APPROPRIATIONS IN CONFLICT WITH THE PROVISIONS OF THIS ORDINANCE; AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the City Manager of the City of Canton, Texas has submitted to the City Council a proposed budget of the revenues and expenditures of the City of Canton for the period beginning October 1, 2010, and ending September 30, 2011, and which said proposed budget has been compiled from detailed information obtained from several departments, divisions, and offices of the City; and,

WHEREAS, a copy of said proposed budget was timely filed with the City Secretary of the City of Canton, Texas; and

WHEREAS, the City Council of the City of Canton did sit as a committee of the whole in the Council Chamber at the City Hall in the City of Canton on September 14, 2010, at 6:00 p.m., after public notice having been given, to hear any complaints, suggestions or observations during a public hearing on the proposed budget; and

WHEREAS, said Council is of the opinion that the same should be approved and adopted,

NOW, THEREFORE BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CANTON, TEXAS:

SECTION 1. That the proposed budget of the Revenues and Expenses of the City of Canton, Texas for the period beginning October 1, 2010, and ending September 30, 2011, as submitted to the City Council of said City be, and the same is in all things adopted and approved as the budget of all the current expenses as well as the fixed charges against said City, for the period beginning October 1, 2010 and ending September 30, 2011.

SECTION 2. That the sum of \$3,323,755 for the payment of General Fund expenses of the City as hereinafter itemized is hereby appropriated to:

GENERAL FUND	
Administration	\$ 873,555
Development Services	\$ 80,250
Police Department	\$ 1,061,865
Animal Control Dept.	\$ 120,330
Municipal Court	\$ 165,775
Fire Department	\$ 369,895
Street Department	\$ 387,880
Parks Department	\$ 211,205
Fund Transfers	\$ 53,000

SECTION 3. That the sum of \$1,105,635 is appropriated from the revenues and balances on hand in the Water Fund to operating, capital outlay, and debt service of the Water Department.

SECTION 4. That the sum of \$914,545 is appropriated from the revenues and balances on hand in the Wastewater Fund to operating, capital outlay, and debt service of the Sewer Department.

SECTION 5. That the sum of \$542,335 is appropriated from the revenues and balances on hand in the Sanitation Fund to operating, capital outlay, and debt service of the Sanitation Department.

SECTION 6. That the sum of \$2,321,895 is appropriated from the revenues and balances on hand in the First Monday Fund to operating, capital outlay, and debt service of the First Monday Department.

SECTION 7. That the sum of \$287,330 is appropriated from the revenues and balances on hand in the CVB & Marketing Fund to approved operating and contractual expenditures.

SECTION 8. That the sum of \$1,206,335, is appropriated out of the General Debt Service Fund to provide for the payment of the principal and interest and the retirement of the debt of said city coming due during the budget period.

SECTION 9. That the sum of \$79,910, is appropriated out of the Revenue Debt Service Fund to provide for the payment of the principal and interest and the retirement of the debt of said city coming due during the budget period.

SECTION 10. That the sum of \$750,000 is appropriated from the revenues and balances on hand in the Capital Improvement Funds to approved capital improvement projects.

SECTION 11. That the sum of \$53,000 is appropriated out of the Equipment Replacement Fund to provide for the purchase of city vehicles and equipment.

SECTION 12. That the sum of \$364,550 is appropriated from the revenues and balances on hand in the Special Revenue Fund to operating and capital outlay of the Special Revenue Projects.

SECTION 13. That the City Council hereby confers upon the City Manager general authority to contract for expenditures without further approval of the Council for all budgeted items, the cost of which do not exceed the constitutional and statutory requirements for competitive bidding.

SECTION 14. That this ordinance shall be and remain in full force and effect from and after its passage and approval by the City Council and that all ordinances or parts of ordinances in conflict herewith be and the same are hereby repealed to the extent of such conflict.

SECTION 15. If for any reason any section, paragraph, subdivision, clause, phrase, word or provision of this ordinance, shall be held invalid or unconstitutional by final judgment of a court of competent jurisdiction, it shall not effect any other section, paragraph, subdivision, clause, phrase, word or provision of this ordinance, for it is the definite intent of this City Council that every section, paragraph, subdivision, clause, phrase, word or provision hereof be given full force and effect for its purpose.

PASSED, ADOPTED, AND APPROVED on this the 14th day of September, 2010.

William R. Wilson, Mayor

ATTEST:
Julie H. Seymore, City Secretary



ORDINANCE NO. 2010-16

AN ORDINANCE OF THE CITY OF CANTON, TEXAS, LEVYING AD VALOREM TAXES FOR 2010 AT \$0.42523 PER ONE HUNDRED DOLLARS ASSESSED VALUATION OF ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY TO PROVIDE REVENUES FOR CURRENT EXPENSES AND INTEREST AND SINKING FUNDS REQUIREMENTS; PROVIDING FOR A DECREASE IN TAXES FOR MAINTENANCE AND OPERATIONS; PROVIDING FOR THE ASSESSMENT, LEVY AND COLLECTION OF AD VALOREM TAXES OF THE CITY OF CANTON, TEXAS FOR THE YEAR 2010; PROVIDING DUE AND DELINQUENT DATES; PROVIDING FOR PENALTY AND INTEREST ON ALL TAXES NOT TIMELY PAID; AUTHORIZING EXEMPTIONS; REPEALING ALL OTHER ORDINANCES IN CONFLICT; AND PROVIDING AN EFFECTIVE DATE

WHEREAS, Section 26.05 of the Texas Property Tax Code provides that by September 1 or as soon thereafter as practicable, the governing body of each taxing unit shall adopt a tax rate for the current tax year; and

WHEREAS, such Section further provides that where the tax rate consists of two components (one which will impose the amount of taxes needed to pay the unit's debt service and the other which will impose the amount of taxes needed to fund maintenance and operation expenditures of the unit for the next year); and

WHEREAS, the proposed tax rate for the current tax year of the City of Canton, Texas consists of two such components, a tax rate of \$0.327 for debt service and a tax rate of \$0.09823 to fund maintenance and operation expenditures; and

WHEREAS, a budget appropriating revenues generated by the collection of ad valorem for the use and support of the municipal government of the City of Canton has been approved and adopted by the Canton City Council as required by Title Four (4), Section 102.009 of the Local Government Code; and

WHEREAS, it is necessary and appropriate for the City Council to adopt the 2010 Tax Rate for the City of Canton, Texas;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CANTON, TEXAS:

Section 1. The facts and recitations set for in the preamble of the Ordinance are found to be true and correct and are incorporated herein and made a part hereof for all purposes.

Section 2. There be and is hereby levied for the year 2010 on all taxable property, real, personal and mixed, situated within the corporate limits of the City of Canton, Texas, and not exempt by the Constitution of the State and valid State laws, a tax of forty-two and five hundred twenty-three thousandths (\$0.42523) cents on each one hundred (\$100.00) dollars assessed value of taxable property, and shall be apportioned and distributed as follows: \$0.327 for interest and sinking fund requirements of the municipal government of the City and \$0.09823 for maintenance and operations of the municipal government of the City.

Section 3. All ad valorem taxes shall become due and payable on October 1, 2010, and all ad valorem taxes for the year 2010 shall become delinquent after January 31, 2011. If any person fails to pay the ad valorem taxes on or before the 31st day of January 2011, the penalties and interest as set forth under Section 33.01 of the Texas State Property Tax Code shall apply.

Section 4. Taxes are payable to the Van Zandt County Tax Assessor-Collector, Van Zandt County Appraisal District, Canton, Texas 75103. The City is hereby authorized and empowered to enforce the collection of such taxes according to the Constitution and Laws of the State of Texas and ordinances of the City of Canton shall, by virtue of the tax rolls, fix and establish a lien by levying upon such property, whether real or personal, for the payment of said taxes, penalty and interest, and the interest and penalty collected from such delinquent taxes shall be apportioned to the general fund of the City of Canton. All delinquent taxes shall bear interest from date of delinquency at the rate as prescribed by state law.

Section 5. The twenty percent (20%) homestead exemption and the \$9,000 exemption and tax freeze for homesteads owned by anyone disabled or sixty-five years of age and older remain in effect.

Section 6. That all other ordinances of the City of Canton in conflict herewith are hereby repealed.

Section 7. This Ordinance shall become effective upon the date passed at a called meeting of the city council at which a quorum was present. The meeting was open to the public as required and public notice of the time, place, and purpose of said meeting was given as required by the Open Meeting Act, Texas Government Code, Chapter 551.

DULY PASSED, APPROVED AND ADOPTED on this the 14th day of September, 2010.

William R. Wilson, Mayor

ATTEST:

Julie H. Seymore, City Secretary

CITY OF CANTON

SUMMARY OF RECEIPTS AND EXPENDITURES

By Fund Type - Fiscal Year 2010-2011

FY 2010-2011	GENERAL FUND	CVB / SPEC REV / FORFEITURE FUNDS	CAPITAL IMP/ EQUIP REPL FUNDS	WATER / WASTEWATER/ SANITATION FUNDS	FIRST MONDAY FUND	GEN / REV DEBT SERVICE FUNDS	TOTAL ALL FUND TYPES
BEGINNING BALANCE	573,984	(112,697)	199,258	224,396	352,280	1,398,640	2,635,860
Revenues	3,015,300	739,865	750,500	2,378,500	2,600,650	924,840	10,409,655
Transfers In	320,000	50,000	53,000	160,000	0	361,445	944,445
Total Receipts	3,335,300	789,865	803,500	2,538,500	2,600,650	1,286,285	11,354,100
Expenditures	3,270,755	661,880	803,000	2,402,515	1,590,450	1,286,245	10,014,845
Transfers Out	(53,000)	0	0	(160,000)	(731,445)	0	(944,445)
Total Disbursements	3,323,755	661,880	803,000	2,562,515	2,321,895	1,286,245	10,959,290
REVENUES OVER EXPENDITURES	11,545	127,985	500	(24,015)	278,755	40	394,810
ENDING BALANCE	585,529	15,288	199,758	200,381	631,035	1,398,680	3,030,670

CITY OF CANTON

SUMMARY OF RECEIPTS AND EXPENDITURES

All Funds Fiscal Year 2010-2011

	GOVERNMENTAL FUNDS		DEBT SERVICE FUNDS	
	General Fund	CVB & Marketing	General Debt	Revenue Debt
BEGINNING BALANCE as of 10-1-09	573,984	9,663	1,317,002	81,638
Revenue:				
Taxes	2,292,275	210,000	839,830	
Permits	57,000			
Fines & Court Fees	200,000			
Charge for Services	63,700			
Franchise Fees	250,000			
Rental Income	51,275			
Intergovernmental Revenues	94,050	20,000		79,410
Grant Revenue / Donations				
C.O. / Bond Proceeds				
Loan / Ltd Tax Note Proceeds				
Miscellaneous	7,000	7,000	5,100	500
Total Revenues	3,015,300	237,000	844,930	79,910
Expenditures:				
Current:				
Administration Department	873,555			
Development Services	80,250			
Police Department	1,061,865			
Animal Control Department	120,330			
Municipal Court Department	165,775			
Fire Department	369,895			
Streets Department	387,880			
Parks Department	211,205			
Supplies / Capital				
Utilities				
First Monday				
CVB & Marketing		287,330		
Debt Service:				
Principal Retirement			962,075	35,000
Interest and Fees			244,260	44,910
Total Expenditures	3,270,755	287,330	1,206,335	79,910
Excess of Revenues over/under Expenditures	(255,455)	(50,330)	(361,405)	0
Other Financing Sources (uses):				
Operating transfers in	320,000	50,000	361,445	0
Operating transfers out	(53,000)	0	0	0
	267,000	50,000	361,445	0
Excess of Revenues and Other Sources over/under Expenditures and Other Uses	11,545	(330)	40	0
PROJECTED ENDING BALANCE 9-30-10	585,529	9,333	1,317,042	81,638

CITY OF CANTON

SUMMARY OF RECEIPTS AND EXPENDITURES

All Funds Fiscal Year 2010-2011

	GOVERNMENTAL FUNDS			
	Capital Improvements	Equipment Replacement	Special Revenue Fund	Forfeiture Fund
BEGINNING BALANCE as of 10-1-09	100,214	99,044	(176,631)	54,271
Revenue:				
Taxes				
Permits				
Fines & Court Fees				
Charge for Services				
Franchise Fees				
Rental Income				
Intergovernmental Revenues				
Grant Revenue / Donations			472,865	
C.O. / Bond Proceeds				
Loan / Ltd Tax Note Proceeds		0		
Miscellaneous	750,000	500		30,000
Total Revenues	750,000	500	472,865	30,000
Expenditures:				
Current:				
Administration Department				
Police Department				
Animal Control Department				
Municipal Court Department				
Fire Department				
Streets Department				
Parks Department				
Capital / Supplies	750,000	53,000	364,550	10,000
Utilities				
First Monday				
Debt Service:				
Principal Retirement				
Interest and Fees				
Total Expenditures	750,000	53,000	364,550	10,000
Excess of Revenues over/under Expenditures	0	(52,500)	108,315	20,000
Other Financing Sources (uses):				
Operating transfers in	0	53,000	0	0
Operating transfers out	0	0	0	0
Total Other Financing Sources (uses)	0	53,000	0	0
Excess of Revenues and Other Sources over/under Expenditures and Other Uses	0	500	108,315	20,000
PROJECTED ENDING BALANCE 9-30-10	100,214	99,544	(68,316)	74,271

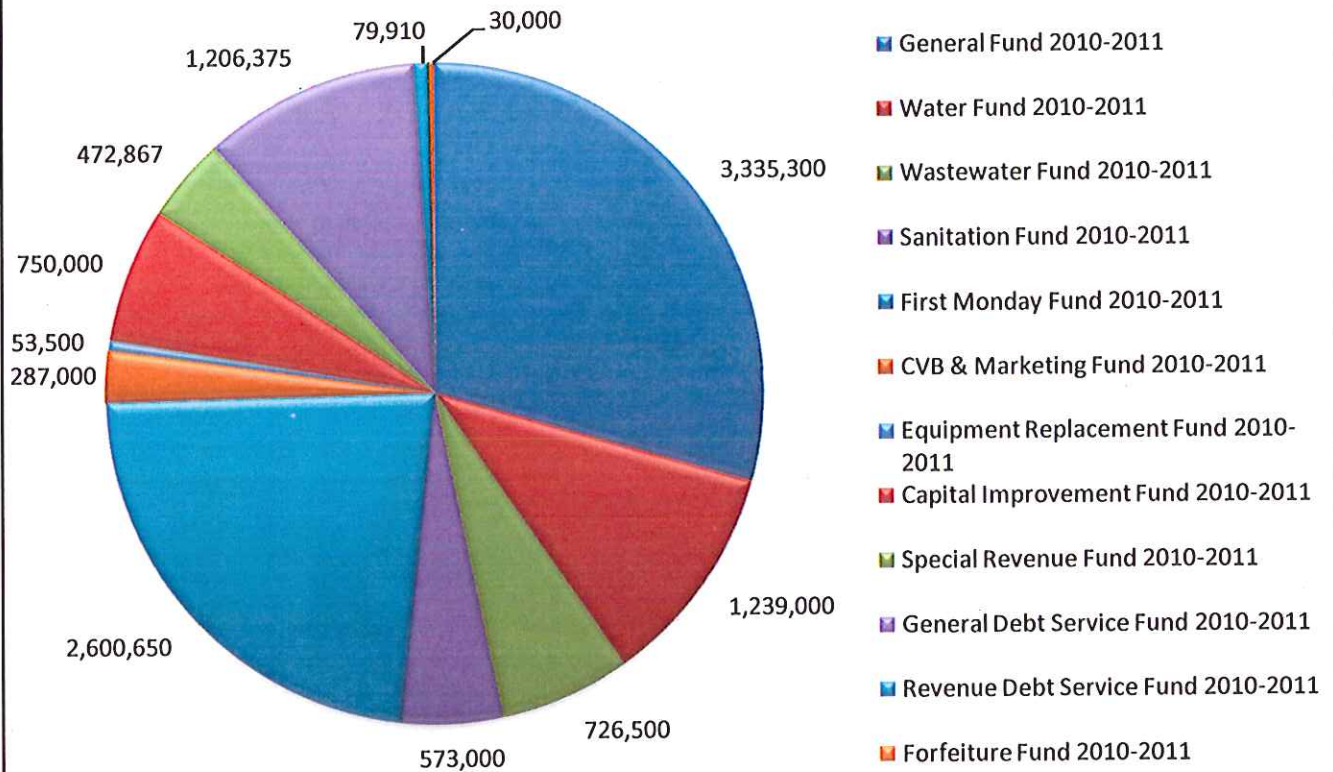
CITY OF CANTON

SUMMARY OF RECEIPTS AND EXPENDITURES

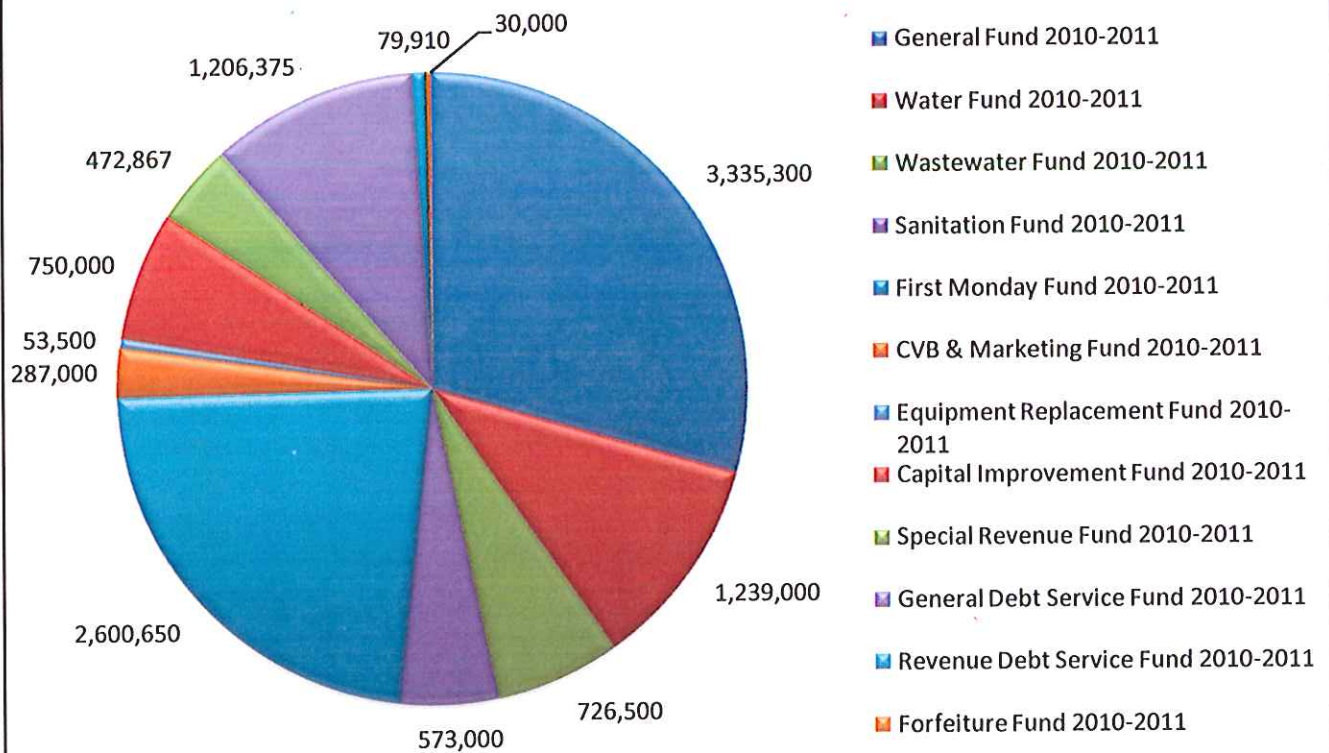
All Funds Fiscal Year 2010-2011

	ENTERPRISE FUNDS				ALL FUNDS 2010-2011
	Water Fund	Wastewater Fund	Sanitation Fund	First Monday Fund	
BEGINNING BALANCE as of 10-1-09	(79,775)	206,436	97,734	352,280	2,635,860
Revenue:					
Taxes					3,342,105
Permits					57,000
Fines & Court Fees					200,000
Charge for Services	1,221,000	546,500	549,000		2,380,200
Franchise Fees					250,000
Rental Income			24,000	2,591,650	2,666,925
Intergovernmental Revenues					193,460
Grant Revenue / Donations					472,865
C.O. / Bond Proceeds					0
Loan / Ltd. Tax Note Proceeds					750,000
Miscellaneous	18,000	20,000		9,000	97,100
Total Revenues	1,239,000	566,500	573,000	2,600,650	10,409,655
Expenditures:					
Current:					
Administration Department					873,555
Development Services					80,250
Police Department					1,061,865
Animal Control Department					120,330
Municipal Court Department					165,775
Fire Department					369,895
Streets Department					387,880
Parks Department					211,205
Capital / Supplies					1,177,550
Utilities					2,402,515
First Monday	945,635	914,545	542,335	1,590,450	1,590,450
CVB & Marketing					287,330
Debt Service:					
Principal Retirement					997,075
Interest and Fees					289,170
Total Expenditures	945,635	914,545	542,335	1,590,450	10,014,845
Excess of Revenues over/under Expenditures	293,365	(348,045)	30,665	1,010,200	394,810
Other Financing Sources (uses):					
Operating transfers in	0	160,000	0	0	944,445
Operating transfers out	(160,000)	0	0	(731,445)	(944,445)
	(160,000)	160,000	0	(731,445)	0
Excess of Revenues and Other Sources over/under Expenditures and Other Uses	133,365	(188,045)	30,665	278,755	394,810
PROJECTED ENDING BALANCE 9-30-10	53,590	18,391	128,399	631,035	3,030,670

FY 2010-2011 Total Revenue



FY 2010-2011 Total Expenditures





FINANCIAL POLICIES

Introduction

The City Council and City Management have adopted each of the financial policies regarding budgeting to be followed during budget preparation and implementation. The policies are reviewed regularly and revised as appropriate.

Balanced Budget

1. The budget for each fund is to be prepared so that available funds meet or exceed budgeted expenditures.
2. The cash balance in all operating funds will be maintained at not less than 25% (3 months) of operating expenditures.
3. The City will adopt the philosophy that "If First Monday were not here, each of the operating funds would have to support itself"; therefore, the City will continue to decrease transfers from the First Monday Fund incrementally until each fund is self-supporting. Funding from First Monday can then be used for capital improvements and/or debt service.

Revenues

1. Property Taxes – The property tax rate will be set at the rate required to support funding of General Fund expenditures and debt service requirements.
2. Rates, Fees and Charges for Service – Rates, fees and charges for service will be set in accordance with revenue bond requirements and/or to cover costs of providing service. The City will review and adopt annually.
3. Sales Tax – The City has historically been heavily dependent on sales taxes which are basically a function of First Monday. Sales taxes are budgeted conservatively based on current estimates and trends.

Expenditures

1. Funding for Current Service Levels – Maintaining current service levels will be the first priority for funding.
2. Infrastructure and Equipment – The City will continue maintenance and replacement of infrastructure and equipment, establishing and maintaining reserves for this purpose.
3. Equipment Replacement Fund – An equipment replacement fund will be maintained for the orderly replacement of the City fleet.
4. Medical Insurance – The City and its employees will share medical insurance costs. The City will continue to provide the best coverage possible within funding limits.

5. Retirement – The City and its employees participate in a joint contributory TMRS retirement plan. The City will continue to provide the best plan possible within funding limits while continuing to pursue its goal of reducing the City's unfunded liabilities.
6. The City will consider out-sourcing services and functions where services and functions can be provided cost effectively.

Cash Management

1. The City will maintain its investment policy which states that idle funds shall be invested to minimize risk to principal, maintain liquidity, diversify contents, and maximize return.
2. The City will aggressively pursue revenue collection.

Capital Improvements/Debt Issuance

1. Debt will be incurred for capital improvements only and will not be used for operating expenditures.
2. Capital expenditures are defined as improvements lasting more than 20 years.
3. The City will develop a multi-year capital improvement plan, update it annually and make improvements in accordance with the plan.
4. The City will develop and follow financial policies that will maintain excellent credit ratings.
5. The City will prepare, publish and distribute an official statement for each debt issue.
6. The City will maintain an interest and sinking fund for each type of debt issue in an amount not less than the average annual debt service of outstanding debt.

CITY OF CANTON**BUDGET AND TAX RATE CALENDAR*****FY 2010-2011***

April	1-30	Directors and Supervisors Develop Short- and Long-term Goals, Three-Year Plans, Capital Improvement/Replacement Programs, and Employment Recommendations; Finance Department Works on Initial Budget Documents
May	3	Departmental Budget Worksheets to Directors and Supervisors
May	3-28	Directors and Supervisors Develop Departmental Budgets with Finance Dept.
May	28	Deadline for Completion of Departmental Budgets
June	7	Deadline for Combined Compilation of Departmental Budgets
June	18	Deadline for City Manager's First Draft of Proposed Budget
June	21	Staff Meeting on Proposed Budget
July	12	First Draft of Proposed Budget to Council
July	20	Regular Council Meeting
July	24	Special Council/Staff Budget Retreat
August	12	Special Council Meeting – Monthly Meeting and Budget Work Session
August	14	Budget Filed with City Secretary
August	17	Regular Council Meeting - Cancelled (Moved to August 12 th)
August	26	Notice of Budget Hearing in Canton Herald
September	14	Special Council Meeting - Public Hearing on Budget, Adopt Budget and Tax Rate
September	15	File Copy of Budget with City Secretary, County Clerk, Bonding Agencies
September	15	File Copy of Tax Rate with Van Zandt County Appraisal District
September	21	Regular Council Meeting - Cancelled (Moved to September 14 th)
October	1	Effective Date
October		Submit Budget for GFOA Distinguished Budget Awards Program



CITY OF CANTON
Fiscal Year 2010-2011

CHART OF FUNDS

GENERAL FUND – (1)

100	Administration
150	Development Services
200	Police
250	Animal Control
260	Municipal Court
300	Fire
400	Streets
500	Parks

WATER FUND – (2)

600	Water Plant
650	Water Distribution

WASTEWATER FUND – (5)

700	Wastewater Treatment Plant
750	Wastewater Collection

SANITATION FUND – (6)

775	Sanitation
-----	------------

FIRST MONDAY FUND – (3)

800	First Monday
-----	--------------

CVB & MARKETING FUND – (A)

850	Tourism & Marketing
-----	---------------------

GENERAL DEBT SERVICE FUND – (4)

900	Debt Service
-----	--------------

REVENUE DEBT SERVICE FUND – (B)

918	2010 Revenue Bonds
-----	--------------------

CAPITAL IMPROVEMENT FUND – (7)

910	2007 Series CO for Street Improvements
911	1995 Series CO for Street Improvements
912	2003 Series CO for Street Improvements
913	2003 Series CO for Water Plant Improvements
914	2003 Series CO for Wastewater Plant Improvements
916	2008 Series Tax Note for City Office Complex / Police Station
918	2010 Revenue Bonds for Water Improvements
919	2010 Series Tax note for Streets & Utilities Improvements

SPECIAL REVENUE FUND – (8)

- 950 Texas Capital Fund Grant – FM 859 Water Line
- 951 Texas Parks & Wildlife Grant – Cherry Creek Park Phase II
- 952 Texas Dept. of Transportation Grant – Downtown Sidewalks
- 953 Texas Community Development Block Grant – Wynne Road Water Line
- 960 Miscellaneous Grants
- 962 East Texas Council of Governments Grant - Digital Recorder
- 963 Texas Forest Service Grants
- 964 Canton Economic Development Corp. Grant – Utility Relocation
- 965 FEMA Operations & Safety Grant – SCBA Filling Station
- 966 Canton Economic Development Corp. Grant – Wastewater Line
- 967 Dept. of Homeland Security Grant - Emergency Communications
- 968 East Texas Council of Governments Grant – CopSync
- 969 Texas Dept. of Agriculture – TCF Main Street – 2010 Sidewalks

EQUIPMENT REPLACEMENT FUND – (9)

100-800

FORFEITURE FUND - F

990 Forfeitures

CITY OF CANTON**Principal Employers*****Fiscal Year 2010-2011***

<u>Employer</u>	<u>Type of Business</u>	<u>No. Employees</u>
Wal-Mart Supercenter	Retail	350
Canton I.S.D.	Public Education	258
Van Zandt County	Government	215
Brookshire's	Retail Grocery	105
Splash Kingdom	Water Park	100
Winning Strategies	Telemarketing	100
City of Canton	Governmental	67
Homemade Gourmet, Inc.	Food Processing and Packaging	50
Mill Creek RV Park & Cottage Resort	Travel & Tourism	42
Trinity Mother Frances Clinic	Medical Care	34



CITY OF CANTON**ESTIMATED AD VALOREM TAX***Revenue and Distribution 2010-2011***2010 TAX ROLL**

Real & Personal Property	256,384,332
Industrial	6,149,010
Mineral	0
Total Taxable Value	<u>262,533,342</u>
Less Frozen Value	<u>32,344,296</u>
Taxable Value less Frozen Value	<u>230,189,046</u>
Rate Per \$100 Valuation	<u>0.42523</u>
Tax Levy	<u>978,833</u>
Plus Frozen Taxes	<u>120,243</u>
Total Tax Levy	<u>1,099,076</u>
Percent of Collection	97%
Estimated Current Tax Collections	<u><u>1,066,104</u></u>

SUMMARY OF TAX COLLECTION

Current Tax	1,066,104
Delinquent Tax	18,000
Penalty & Interest	<u>16,000</u>
	<u><u>1,100,104</u></u>

PROPOSED DISTRIBUTION

	<u>Rate</u>	<u>% of Total</u>	
GENERAL FUND			
Current Tax			246,275
Delinquent Tax			8,000
Penalty & Interest			<u>6,000</u>
Total General Fund	<u>0.09823</u>	<u>23.1%</u>	<u>260,275</u>
DEBT SERVICE FUND			
Current Tax			819,829
Delinquent Tax			10,000
Penalty & Interest			<u>10,000</u>
Total Debt Service Fund	<u>0.327</u>	<u>76.9%</u>	<u>839,829</u>
TOTAL ALL FUNDS			<u><u>1,100,104</u></u>

CITY OF CANTON**AD VALOREM TAX RATE****2011 Effective Tax Rate**

This notice concerns 2010 property tax rates for the City of Canton. It presents information about three tax rates. Last year's tax rate is the actual rate the taxing unit used to determine property taxes last year. This year's effective tax rate would impose the same total taxes as last year if you compare properties taxed in both years. This year's rollback tax rate is the highest tax rate the taxing unit can set before taxpayers can start tax rollback procedures. In each case these rates are found by dividing the total amount of taxes by the tax base (the total value of taxable property) with adjustments as required by state law. The rates are given per \$100 of property value.

LAST YEAR'S TAX RATE:

Last Year's Operating Taxes	336,669
Last Year's Debt Taxes	789,438
Last Year's Total Taxes	1,126,107
Last Year's Tax Base	264,823,236
Last Year's Total Tax Rate (per \$100)	0.42523

THIS YEAR'S EFFECTIVE TAX RATE:

Last Year's Adjusted Taxes (after subtracting taxes on lost property)	980,642
/ This Year's Adjusted Tax Base (after subtracting value of new property)	229,690,466
= This Year's Effective Tax Rate (Maximum rate unless City publishes notices and holds hearings)	0.4269405

THIS YEAR'S ROLLBACK TAX RATE:

Last Year's Adjusted Operating Taxes (after subtracting taxes on lost property and adjusting for any transferred function)	971,309
/ This Year's Adjusted Tax Base	229,690,466
= This Year's Effective Operating Rate (per \$100)	0.4228774
x 1.08 = This Year's Maximum Operating Rate (per \$100)	0.4567076
+ This Year's Debt Rate (per \$100)	0.3659531
= This Year's Total Rollback Rate (per \$100)	0.8226607
- Sales Tax Adjustment Rate (per \$100)	0.2945892
= Rollback Tax Rate (per \$100)	0.5280715

SCHEDULE A**UNENCUMBERED FUND BALANCES**

The following balances will be left in the City's accounts at the end of the year. These balances are not encumbered by a corresponding debt obligation.

Type of Fund	Balance
General Fund	626,582
General Debt Service Fund	990,899
Revenue Debt Service Fund	2,255
Water/Wastewater Funds	78,142
Sanitation Fund	73,682
First Monday Fund	330,933

CITY OF CANTON
2011 Effective Tax Rate

AD VALOREM TAX RATE

SCHEDULE B
FY 2010-11 DEBT SERVICE

The City plans to pay the following amounts for long-term debts that are secured by property taxes.

Description of Debt	Principal of Contract Payment to be Paid	Interest to be Paid	Other Amounts to be Paid	Total Payment
2003 Series Certificates of Obligation	165,000	84,775		249,775
2003 Series Refunding C.O.	165,000	9,100		174,100
2007 Series Certificates of Obligation	60,000	48,800		108,800
2008 Series Refunding C.O.	490,000	46,950		536,950
2008 Limited Tax Note	26,362	19,079		45,441
2009 Public Property Fin. Act Cont.-Firetruck	30,714	17,044		47,758
2010 Limited Tax Note	25,000	16,005		41,005

Total Required for 2010-11 Debt Service	<u>1,203,829</u>
- Amount (if any) Paid from Funds Listed in Schedule A	<u>361,445</u>
- Excess Collections Last Year	<u>0</u>
= Total to be Paid from Taxes in 2010-11	<u>842,384</u>
+ Amount Added in Anticipation the City will Collect Only 100% of its taxes in 2010	<u>0</u>
= Total Debt Levy	<u>842,384</u>

SCHEDULE C
EXPECTED REVENUE FROM ADDITIONAL SALES TAX
 (For hospital districts, cities and counties with additional sales tax to reduce property taxes)

In calculating its effective and rollback tax rates, the City estimated that it will receive \$678,112 in additional sales and use tax revenues.

CITY OF CANTON
Fiscal Year 2010-2011

Principal Taxpayers

<u>Taxpayer</u>	<u>2008 Assessed Taxable Value</u>	<u>Rank</u>	<u>Percent of Assessed Taxable Value</u>
Lewis, Henry	\$8,027,580	1	3.06%
Wal-Mart Stores Texas LP #827	\$7,222,650	2	2.75%
Wal-Mart Real Est. Business Trust	\$ 7,116,570	3	2.71%
Brookshire Grocery Co.	\$5,171,860	4	1.97%
Bridwell Center Dev Partnership	\$4,830,620	5	1.84%
Starship League City LP	\$ 4,147,920	6	1.58%
Kingdom Perspectives GP	\$ 3,251,590	7	1.24%
Traders Square Investments LTD	\$2,928,300	8	1.12%
Michels, Gary E	\$2,836,120	9	1.08%
Brookshire Grocery Co	\$2,766,140	10	1.05%

CITY OF CANTON
General Fund 2010-2011

SUMMARY OF RECEIPTS AND EXPENDITURES

	<u>Actual</u> <u>2008-2009</u>	<u>Budget</u> <u>2009-2010</u>	<u>Estimated</u> <u>2009-2010</u>	<u>Budget</u> <u>2010-2011</u>
Beginning Fund Balance	1,165,895	846,858	625,895	573,984
Receipts				
Property Taxes	258,630	337,500	346,394	260,275
Sales Taxes	2,142,004	2,156,000	2,053,000	2,025,000
Beverage Taxes	4,968	7,000	7,003	7,000
Permits	46,915	60,000	43,573	57,000
Fines & Court Fees	203,815	237,500	179,367	200,000
Franchise Fees	213,261	250,000	230,000	250,000
Rental Income	32,957	36,240	33,082	51,275
Charges for Service	77,936	70,100	70,596	63,700
Donations	2,373	1,400	9,112	1,000
Miscellaneous	66,806	25,200	43,530	6,000
Total Receipts	3,049,663	3,180,940	3,015,656	2,921,250
Intergovernmental Transfers				
CEDC Reimbursements	67,750	97,275	97,275	94,050
Total Intergovernmental Transfers	67,750	97,275	97,275	94,050
Transfers In				
From First Monday	0	537,500	537,500	290,000
From First Monday for Capital Imp.	0	0	0	30,000
Total Transfers In	0	537,500	537,500	320,000
TOTAL CURRENT RECEIPTS	3,117,413	3,815,715	3,650,431	3,335,300
TOTAL FUNDS AVAILABLE	4,283,308	4,662,573	4,276,326	3,909,284
Expenditures				
Administration	984,509	912,300	872,897	873,555
Developmental Services	0	90,015	70,092	80,250
Police	1,043,575	1,064,200	1,038,226	1,061,865
Animal Control	116,635	118,615	110,918	120,330
Municipal Court	142,518	197,970	175,269	165,775
Fire	360,065	433,940	373,678	369,895
Streets	426,928	717,195	731,351	387,880
Parks	393,161	277,295	219,300	211,205
Total Expenditures	3,467,390	3,811,530	3,591,731	3,270,755
Transfers Out / Adjustments				
To Special Revenue Fund	0	45,815	45,811	0
To Capital Improvement Fund	118,917	0	0	0
To Equipment Replacement Fund	56,000	64,800	64,800	53,000
Total Transfers Out / Adjustments	174,917	110,615	110,611	53,000
TOTAL CURRENT EXPENDITURES	3,642,307	3,922,145	3,702,342	3,323,755
Audit Adjustment	-15,105			
Ending Fund Balance	625,895	740,428	573,984	585,529



CITY OF CANTON
General Fund 2010-2011

FUND REVENUES BY SOURCE

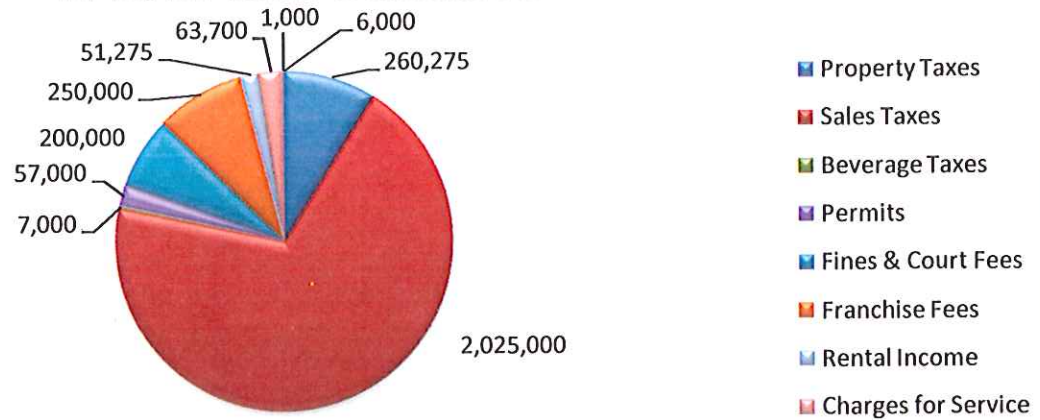
<u>Receipts</u>	<u>Actual</u> <u>2008-2009</u>	<u>Budget</u> <u>2009-2010</u>	<u>Estimated</u> <u>2009-2010</u>	<u>Proposed</u> <u>2010-2011</u>	<u>Percent</u> <u>Change</u>
Taxes					
4005 Property Taxes - M&O	244,217	328,500	328,118	246,275	-25%
4006 Delinquent Ad Valorem Taxes	8,096	5,000	10,452	8,000	60%
4007 Penalties & Interest - Taxes	6,317	4,000	7,824	6,000	50%
4040 Sales Taxes - 1.5%	2,142,004	2,156,000	2,053,000	2,025,000	-6%
4035 Beverage Taxes	4,968	7,000	7,003	7,000	0%
Total	2,405,601	2,500,500	2,406,397	2,292,275	-8%
Permits					
4054 Health Permits	17,380	15,000	15,763	27,000	80%
4055 Building Permits	29,535	45,000	27,811	30,000	-33%
Total	46,915	60,000	43,573	57,000	-5%
Fines & Court Fees					
4015 Fines	195,397	225,000	168,442	187,500	-17%
4017 DDC Fees	510	500	393	500	0%
4018 Technology Fees	3,492	4,000	3,565	4,000	0%
4036 Security Fees	2,619	3,000	2,758	3,000	0%
4068 Juvenile Case Manager Fees	1,797	5,000	4,209	5,000	0%
Total	203,815	237,500	179,367	200,000	-16%
Rental Income					
4010 Franchise Fees	213,261	250,000	230,000	250,000	0%
4031 Cell Tower Rent	31,307	34,740	33,082	33,000	-5%
4032 Sr. Citizens Bldg. Rent	1,650	1,500	0	0	-100%
4320 EMS Building Rent	0	0	0	18,275	100%
Total	246,217	286,240	263,082	301,275	5%
Charges for Service					
4027 Credit Card Fees-Muni. Court	712	600	641	600	0%
4037 Credit Card Fees-City Hall	354	300	694	600	100%
4053 Animal Shelter Fees	17,146	16,000	17,229	16,000	0%
4057 Zoning/Variance/Annex. Fees	2,650	2,000	1,282	1,500	-25%
4066 Spay & Neuter Fees	929	1,200	0	0	-100%
4067 FD Cost Recovery Fees	5,720	0	2,329	0	0%
4077 Ambulance Service Fees	50,426	50,000	48,420	45,000	-10%
Total	77,936	70,100	70,596	63,700	-9%
Donations					
4019 Police Department Donations	50	100	6,333	0	-100%
4051 Park Donations	1,580	500	1,500	0	-100%
4063 Animal Shelter Donations	743	800	1,279	1,000	25%
Total	2,373	1,400	9,112	1,000	-29%

CITY OF CANTON
General Fund 2010-2011

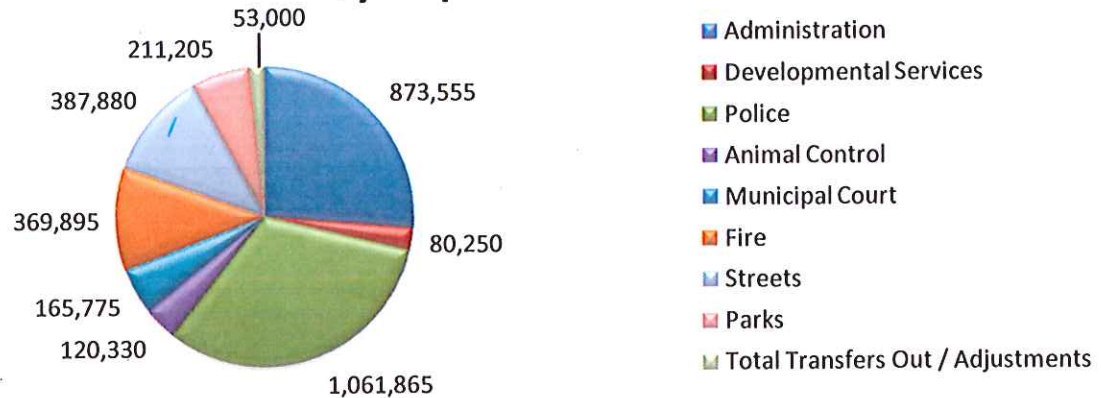
FUND REVENUES BY SOURCE

	Actual	Budget	Estimated	Proposed	Percent
<u>Receipts</u>	<u>2008-2009</u>	<u>2009-2010</u>	<u>2009-2010</u>	<u>2010-2011</u>	<u>Change</u>
Miscellaneous					
4028 Insurance Reimbursements	49,361	0	33,321	0	0%
4029 Police Dept. Miscellaneous	2,041	1,500	3,667	1,500	0%
4030 Miscellaneous	6,185	2,500	787	500	-80%
4047 Fire Dept. Miscellaneous	5,204	16,200	1,863	0	-100%
4050 Interest	4,014	5,000	3,892	4,000	-20%
Total	66,806	25,200	43,530	6,000	-76%
Intergovernmental Transfers					
4022 CEDC Reimbursements	67,750	97,275	97,275	94,050	-3%
Total	67,750	97,275	97,275	94,050	-3%
Interfund Transfers					
4092 Transfer from First Monday	0	537,500	537,500	290,000	-46%
4089 Transfer frm FM for Capital Imp.	0	0	0	30,000	100%
Total	0	537,500	537,500	320,000	-40%
TOTAL CURRENT RECEIPTS	3,117,413	3,815,715	3,650,431	3,335,300	-13%

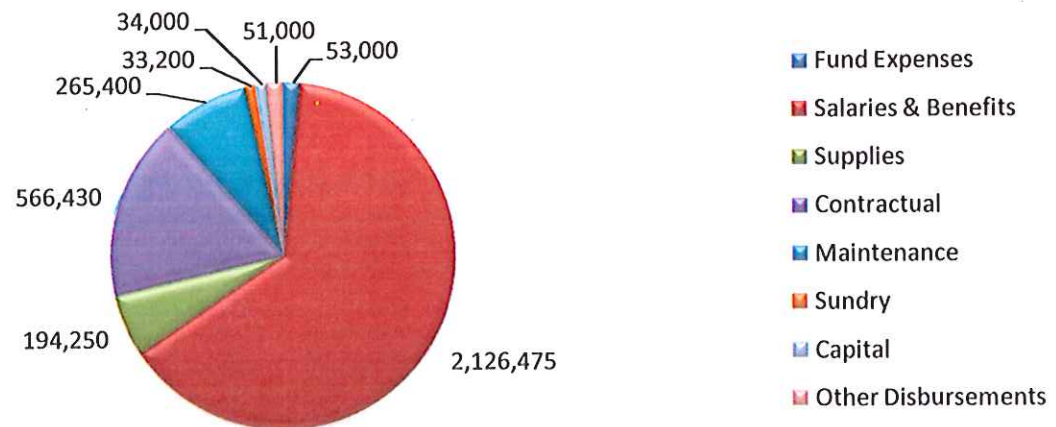
FY 2010-2011 General Fund Revenue



FY 2010-2011 General Fund Expenditures by Department



FY 2010-2011 General Fund Expenditures by Expense Category





CITY OF CANTON
General Fund 2010-2011

DEPARTMENTAL EXPENDITURES SUMMARY

<u>Department</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Actual 2009-2010</u>	<u>Budget 2010-2011</u>	<u>Percent Change</u>
Fund Transfers	174,917	110,615	110,611	53,000	-52%
Administration	984,509	912,300	872,897	873,555	-4%
Development Services	0	90,015	70,092	80,250	-11%
Police	1,043,575	1,064,200	1,038,226	1,061,865	0%
Animal Control	116,635	118,615	110,918	120,330	1%
Municipal Court	142,518	197,970	175,269	165,775	-16%
Fire	360,065	433,940	373,678	369,895	-15%
Streets	426,928	717,195	731,351	387,880	-46%
Parks	393,161	277,295	219,300	211,205	-24%
Total General Fund	3,642,307	3,922,145	3,702,342	3,323,755	-15%



CITY OF CANTON**FUND EXPENDITURES DETAIL*****General Fund Transfers 2010-2011***

<u>Fund Expenditures</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Estimated 2009-2010</u>	<u>Proposed 2010-2011</u>	<u>Percent Change</u>
Fund Transfers					
1 000 5698 To Capital Improvement	118,917	0	0	0	0%
1 000 5699 To Equip. Replacement	56,000	64,800	64,800	53,000	-18%
1 000 5700 Transfers	0	45,815	45,811	0	-100%
 TOTAL EXPENDITURES	 174,917	 110,615	 110,611	 53,000	 -52%



CITY OF CANTON
Administration 2010-2011

DEPARTMENTAL EXPENDITURES SUMMARY

<u>Expenditures</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Estimated 2009-2010</u>	<u>Proposed 2010-2011</u>	<u>Percent Change</u>
Salaries & Benefits	535,398	542,070	532,336	540,505	0%
Supplies	44,213	37,100	34,484	36,100	-3%
Contractual Services	229,561	202,295	189,967	202,450	0%
Maintenance	43,286	33,500	34,203	35,300	5%
Sundry	24,700	31,700	16,274	29,200	-8%
Capital Outlay	107,352	65,635	65,632	30,000	-54%
Prior Year Adjustments	0	0	0	0	0%
TOTAL EXPENDITURES	984,509	912,300	872,897	873,555	-4%



CITY OF CANTON
Administration 2010-2011

DEPARTMENTAL EXPENDITURES DETAIL

<u>Expenditure</u>	<u>Actual</u> <u>2008-2009</u>	<u>Budget</u> <u>2009-2010</u>	<u>Estimated</u> <u>2009-2010</u>	<u>Proposed</u> <u>2010-2011</u>	<u>Percent</u> <u>Change</u>
Salaries & Benefits					
1 100 5010 Supervision	226,988	257,065	260,317	257,065	0%
1 100 5015 Car Allowance	6,000	6,000	6,042	6,000	0%
1 100 5020 Skilled Labor	152,586	124,910	126,252	130,750	5%
1 100 5026 Skilled Labor Overtime	0	15,000	3,211	4,000	-73%
1 100 5030 Labor Operations	21,591	0	1,409	4,000	100%
1 100 5040 FICA	31,148	30,840	30,398	30,750	0%
1 100 5050 Retirement	56,371	62,305	61,588	55,320	-11%
1 100 5230 Health Insurance	40,714	45,950	42,850	52,620	15%
1 100 5060 TWC	0	0	270	0	0%
Total	535,398	542,070	532,336	540,505	0%
Supplies					
1 100 5110 Office Supplies	17,800	18,000	11,998	15,000	-17%
1 100 5111 Postage & Shipping	15,853	8,000	9,426	8,000	0%
1 100 5120 Wearing Apparel	10	500	500	500	0%
1 100 5130 Motor Vehicle Supplies	3,728	6,500	6,716	7,000	8%
1 100 5140 Minor Tools & Equipment	0	100	886	100	0%
1 100 5141 Minor Office Equip/Furnish.	4,774	1,500	3,115	3,000	100%
1 100 5150 Other Supplies	2,047	2,500	1,844	2,500	0%
Total	44,213	37,100	34,484	36,100	-3%
Contractual					
1 100 5210 Communications	17,415	15,500	16,525	16,000	3%
1 100 5211 Appraisal District	20,631	28,000	29,863	32,500	16%
1 100 5220 Insurance - Liab, E&O, Prop	20,629	20,575	20,746	18,335	-11%
1 100 5221 Insurance - CEDC	3,708	3,670	3,755	3,315	-10%
1 100 5222 Auto Insurance	703	700	578	580	-17%
1 100 5225 Workers' Comp Insurance	1,921	1,475	760	950	-36%
1 100 5226 Workers' Comp - CEDC	136	425	189	270	-36%
1 100 5234 Health & Wellness	1,474	2,000	1,660	2,500	25%
1 100 5240 Utilities	9,620	10,000	6,070	9,000	-10%
1 100 5250 Freight & Express	72	500	7	500	0%
1 100 5255 Legal Fees	30,504	25,000	18,032	25,000	0%
1 100 5256 Professional Fees	55,779	26,600	34,500	31,000	17%
1 100 5257 Credit Card Fees	1,423	1,500	1,237	1,500	0%
1 100 5260 Miscellaneous	2,958	500	1	500	0%
1 100 5261 Ambulance Service	35,400	35,400	35,400	35,400	0%
1 100 5270 Association Dues	7,344	5,100	5,560	5,100	0%
1 100 5275 Publications/Advertising	3,365	7,350	4,291	6,000	-18%
1 100 5280 Building Lease	7,800	0	0	0	0%
1 100 5290 Schools & Training	2,370	6,000	6,000	6,000	0%
1 100 5296 Travel & Meals	6,307	12,000	4,792	8,000	-33%
Total	229,561	202,295	189,967	202,450	0%

CITY OF CANTON
Administration 2010-2011

DEPARTMENTAL EXPENDITURES DETAIL

<u>Expenditure</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Estimated 2009-2010</u>	<u>Proposed 2010-2011</u>	<u>Percent Change</u>
Maintenance					
1 100 5301 Buildings & Grounds Maint.	7,978	2,500	3,458	4,000	60%
1 100 5305 Janitor Service	8,675	8,000	7,726	8,000	0%
1 100 5315 Airport Maintenance	2,206	2,500	1,931	2,500	0%
1 100 5320 Motor Vehicle Maintenance	317	500	2,288	800	60%
1 100 5345 Office Equipment Maint.	24,110	20,000	18,800	20,000	0%
Total	43,286	33,500	34,203	35,300	5%
Sundry					
1 100 5405 Main Street Administration	4,733	5,000	5,000	0	-100%
1 100 5407 Main Street Projects	2,361	2,000	2,000	0	-100%
1 100 5410 Council	8,220	8,000	7,740	8,000	0%
1 100 5420 Elections	2,299	4,200	1,623	4,200	0%
1 100 5432 Cash Over/Short	0	250	47	250	0%
1 100 5435 Returned Checks	492	250	-898	250	0%
1 100 5439 Employee/Citizen Recognition	1,324	1,500	762	6,000	300%
1 100 5440 Miscellaneous	695	500	0	500	0%
1 100 5442 Refunds	125	0	0	0	0%
1 100 5443 Storm Cleanup & Repair	4,451	0	0	0	0%
1 100 5499 Contingency Fund	0	10,000	0	10,000	0%
Total	24,700	31,700	16,274	29,200	-8%
Capital					
1 100 5501 Building & Grounds	90,606	0	0	30,000	100%
1 100 5537 Office Furnishings	0	0	0	0	0%
1 100 5545 Office Equipment	16,746	0	0	0	0%
1 100 5550 Land Purchases	0	65,635	65,632	0	-100%
Total	107,352	65,635	65,632	30,000	-54%
Other Disbursements					
1 100 5600 Intergovernmental Expense	0	0	0	0	0%
1 100 5995 Prior Year Adjustments	0	0	0	0	0%
Total	0	0	0	0	0%
TOTAL EXPENDITURES	984,509	912,300	872,897	873,555	-4%

CITY OF CANTON**DEPARTMENTAL EXPENDITURES SUMMARY*****Development Services 2010-2011***

<u>Expenditures</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Estimated 2009-2010</u>	<u>Proposed 2010-2011</u>	<u>Percent Change</u>
Salaries & Benefits	0	53,835	52,420	52,785	-2%
Supplies	0	4,100	5,105	4,100	0%
Contractual Services	0	30,780	11,495	22,165	-28%
Maintenance	0	700	522	700	0%
Sundry	0	600	550	500	-17%
Capital Outlay	0	0	0	0	0%
TOTAL EXPENDITURES	0	90,015	70,092	80,250	-11%

CITY OF CANTON
Development Services 2010-2011

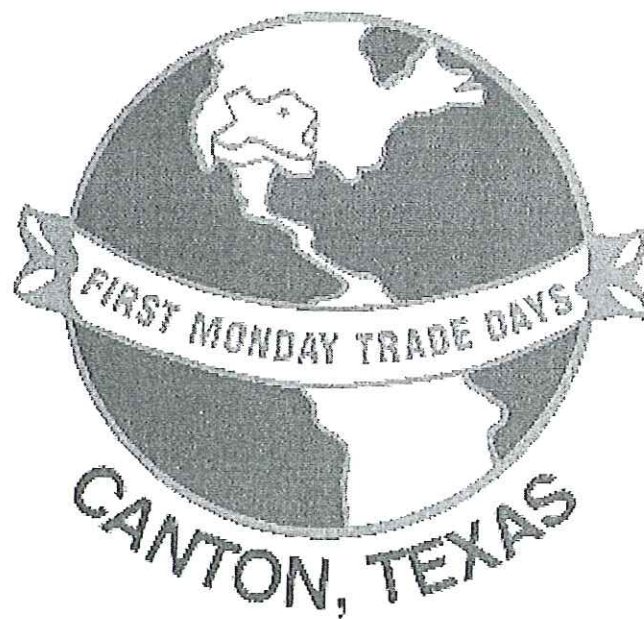
DEPARTMENTAL EXPENDITURES DETAIL

<u>Expenditure</u>	<u>Actual</u> <u>2008-2009</u>	<u>Budget</u> <u>2009-2010</u>	<u>Estimated</u> <u>2009-2010</u>	<u>Proposed</u> <u>2010-2011</u>	<u>Percent</u> <u>Change</u>
Salaries & Benefits					
1 150 5020 Skilled Labor	0	38,035	38,359	38,035	0%
1 150 5026 Skilled Labor Overtime	0	1,365	0	500	-63%
1 150 5040 FICA	0	3,015	2,934	2,950	-2%
1 150 5050 Retirement	0	6,090	5,927	5,360	-12%
1 150 5230 Health Insurance	0	5,330	5,200	5,940	11%
Total	0	53,835	52,420	52,785	-2%
Supplies					
1 150 5110 Office Supplies	0	500	4,000	1,000	100%
1 150 5120 Wearing Apparel	0	0	0	200	100%
1 150 5130 Motor Vehicle Supplies	0	3,000	1,040	2,000	-33%
1 150 5140 Minor Tools & Equipment	0	200	0	200	0%
1 150 5141 Minor Office Equip/Furnish.	0	200	0	500	150%
1 150 5150 Other Supplies	0	200	65	200	0%
Total	0	4,100	5,105	4,100	0%
Contractual					
1 150 5210 Communications	0	1,140	271	400	-65%
1 150 5222 Auto Insurance	0	230	187	200	-13%
1 150 5225 Workers' Comp Insurance	0	510	253	265	-48%
1 150 5255 Legal Fees	0	3,000	2,367	3,000	0%
1 150 5256 Professional Fees	0	23,600	6,000	15,000	-36%
1 150 5270 Association Dues	0	500	417	500	0%
1 150 5290 Schools & Training	0	800	800	800	0%
1 150 5296 Travel & Meals	0	1,000	1,200	2,000	100%
Total	0	30,780	11,495	22,165	-28%
Maintenance					
1 150 5320 Motor Vehicle Maintenance	0	500	430	500	0%
1 150 5345 Office Equipment Maint.	0	200	93	200	0%
Total	0	700	522	700	0%
Sundry					
1 150 5439 Employee/Citizen Recognition	0	100	66	0	-100%
1 150 5440 Miscellaneous	0	500	483	500	0%
Total	0	600	550	500	-17%
TOTAL EXPENDITURES	0	90,015	70,092	80,250	-11%

CITY OF CANTON
Police 2010-2011

DEPARTMENTAL EXPENDITURES SUMMARY

<u>Expenditures</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Estimated 2009-2010</u>	<u>Proposed 2010-2011</u>	<u>Percent Change</u>
Salaries & Benefits	865,286	879,650	877,185	902,650	3%
Supplies	51,481	62,515	54,210	58,900	-6%
Contractual Services	85,822	82,905	64,991	73,915	-11%
Maintenance	33,568	23,230	26,429	24,400	5%
Sundry	2,030	15,900	14,110	2,000	-87%
Capital Outlay	5,389	0	1,300	0	0%
TOTAL EXPENDITURES	1,043,575	1,064,200	1,038,226	1,061,865	0%



CITY OF CANTON

DEPARTMENTAL EXPENDITURES DETAIL

Police 2010-2011

<u>Expenditure</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Estimated 2009-2010</u>	<u>Proposed 2010-2011</u>	<u>Percent Change</u>
Salaries & Benefits					
1 200 5010 Supervision	54,707	50,460	50,889	50,460	0%
1 200 5020 Skilled Labor	578,951	535,000	539,500	551,050	3%
1 200 5026 Skilled Labor Overtime	0	40,000	39,791	40,000	0%
1 200 5030 Part-time Labor	9,493	10,050	10,000	10,350	3%
1 200 5040 FICA	49,201	48,120	49,029	49,870	4%
1 200 5050 Retirement	92,771	96,680	97,377	89,200	-8%
1 200 5230 Health Insurance	80,163	98,340	90,600	111,720	14%
1 200 5060 TWC	0	1,000	0	0	-100%
Total	865,286	879,650	877,185	902,650	3%
Supplies					
1 200 5110 Office Supplies	7,500	5,700	3,678	4,500	-21%
1 200 5120 Wearing Apparel	2,732	3,150	9,000	3,300	5%
1 200 5130 Motor Vehicle Supplies	32,748	38,400	31,206	37,000	-4%
1 200 5140 Minor Tools & Equipment	750	1,200	281	1,000	-17%
1 200 5141 Minor Office Equip/Furnish.	3,824	8,500	4,771	8,000	-6%
1 200 5149 Tactical Supplies	647	1,400	1,000	1,000	-29%
1 200 5150 Other Supplies	2,177	2,165	2,275	2,100	-3%
1 200 5157 Ammunition	1,103	2,000	2,000	2,000	0%
Total	51,481	62,515	54,210	58,900	-6%
Contractual					
1 200 5210 Communications	13,651	10,800	12,090	16,400	52%
1 200 5220 Insurance - Liab, E&O, Prop	11,013	9,790	8,741	8,815	-10%
1 200 5222 Auto Insurance	7,729	7,750	6,378	6,750	-13%
1 200 5225 Workers' Comp Insurance	22,094	28,000	15,008	14,600	-48%
1 200 5234 Health & Wellness	1,230	1,500	1,617	2,000	33%
1 200 5240 Utilities	23,311	17,700	14,609	18,000	2%
1 200 5255 Legal Fees	426	3,000	0	3,000	0%
1 200 5256 Technical Fees	1,750	1,000	0	1,000	0%
1 200 5260 Miscellaneous	577	500	250	500	0%
1 200 5270 Association Dues	153	165	150	150	-9%
1 200 5275 Publications/Advertising	0	500	549	500	0%
1 200 5281 Office Equipment Rental	0	200	0	200	0%
1 200 5290 Schools & Training	1,630	1,000	1,200	1,000	0%
1 200 5296 Travel & Meals	2,257	1,000	4,400	1,000	0%
Total	85,822	82,905	64,991	73,915	-11%

CITY OF CANTON

DEPARTMENTAL EXPENDITURES DETAIL

Police 2010-2011

<u>Expenditure</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Estimated 2009-2010</u>	<u>Proposed 2010-2011</u>	<u>Percent Change</u>
Maintenance					
1 200 5301 Buildings & Grounds Maint.	5,356	2,000	6,000	5,000	150%
1 200 5320 Motor Vehicle Maintenance	15,663	6,500	11,000	6,500	0%
1 200 5330 Furniture & Fixtures Maint.	22	100	0	100	0%
1 200 5331 Instruments/Apparatus Maint.	300	630	397	600	-5%
1 200 5345 Office Equipment Maint.	12,226	14,000	9,032	12,200	-13%
Total	33,568	23,230	26,429	24,400	5%
Sundry					
1 200 5404 K9 Expense	1,130	14,000	13,305	2,000	-86%
1 200 5439 Employee/Citizen Recognition	900	1,900	805	0	-100%
1 200 5445 Community Policing/Ed Prog	0	0	0	0	0%
Total	2,030	15,900	14,110	2,000	-87%
Capital					
1 200 5501 Building & Grounds	0	0	0	0	0%
1 200 5520 Motor Vehicle	0	0	0	0	0%
1 200 5530 Equipment	5,389	0	0	0	0%
1 200 5545 Office Equipment	0	0	1,300	0	0
Total	5,389	0	1,300	0	0%
TOTAL EXPENDITURES	1,043,575	1,064,200	1,038,226	1,061,865	0%

CITY OF CANTON
Animal Control 2010-2011

DEPARTMENTAL EXPENDITURES SUMMARY

<u>Expenditures</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Estimated 2009-2010</u>	<u>Proposed 2010-2011</u>	<u>Percent Change</u>
Salaries & Benefits	73,955	77,755	78,141	80,270	3%
Supplies	10,712	12,150	12,575	12,650	4%
Contractual Services	22,520	25,310	16,495	21,110	-17%
Maintenance	5,826	3,200	3,637	2,300	-28%
Sundry	123	200	70	0	-100%
Capital Outlay	3,500	0	0	4,000	0%
TOTAL EXPENDITURES	116,635	118,615	110,918	120,330	1%

CITY OF CANTON**DEPARTMENTAL EXPENDITURES DETAIL*****Animal Control 2010-2011***

Expenditure	Actual 2008-2009	Budget 2009-2010	Estimated 2009-2010	Proposed 2010-2011	Percent Change
Salaries & Benefits					
1 250 5020 Skilled Labor	53,570	43,460	43,833	44,765	3%
1 250 5026 Skilled Labor Overtime	0	11,040	11,291	11,500	4%
1 250 5030 Part-time Labor	0	0	0	0	0%
1 250 5040 FICA	4,098	4,170	4,217	4,300	3%
1 250 5050 Retirement	7,846	8,425	8,520	7,825	-7%
1 250 5230 Health Insurance	8,441	10,660	10,280	11,880	11%
1 250 5060 TWC	0	0	0	0	0%
Total	73,955	77,755	78,141	80,270	3%
Supplies					
1 250 5110 Office Supplies	460	700	755	700	0%
1 250 5120 Wearing Apparel	1,114	650	278	650	0%
1 250 5130 Motor Vehicle Supplies	1,981	2,000	2,132	2,000	0%
1 250 5140 Minor Tools & Equipment	1,144	500	952	500	0%
1 250 5141 Minor Office Equip./Furnish.	350	300	31	300	0%
1 250 5150 Other Supplies	2,275	3,000	3,000	3,000	0%
1 250 5152 Chem. & Med. Supplies	2,786	3,000	3,188	3,000	0%
1 250 5155 Food Supplies	211	1,500	1,118	1,500	0%
1 250 5156 Building Supplies	391	500	1,122	1,000	100%
Total	10,712	12,150	12,575	12,650	4%
Contractual					
1 250 5210 Communications	3,130	4,000	3,400	3,500	-13%
1 250 5220 Insurance - Liab, E&O, Prop	341	285	281	275	-4%
1 250 5222 Auto Insurance	462	565	459	460	-19%
1 250 5225 Workers' Comp Insurance	1,310	1,810	950	1,425	-21%
1 250 5234 Health & Wellness	0	1,350	1,350	1,350	0%
1 250 5240 Utilities	15,126	15,000	9,204	13,000	-13%
1 250 5242 Spay & Neuter	1,490	1,200	0	0	-100%
1 250 5260 Miscellaneous	10	0	0	0	0%
1 250 5290 Schools & Training	225	600	600	600	0%
1 250 5296 Travel & Meals	425	500	250	500	0%
Total	22,520	25,310	16,495	21,110	-17%
Maintenance					
1 250 5301 Buildings & Grounds Maint.	5,324	2,000	2,500	1,500	-25%
1 250 5320 Motor Vehicle Maintenance	372	600	600	600	0%
1 250 5330 Tools & Equip. Maint.	130	600	537	200	-67%
Total	5,826	3,200	3,637	2,300	-28%
Sundry					
1 250 5439 Employee/Citizen Recognition	123	200	70	0	-100%
Total	123	200	70	0	-100%
Capital					
1 250 5501 Building & Grounds	3,500	0	0	4,000	100%
Total	3,500	0	0	4,000	100%
TOTAL EXPENDITURES	116,635	118,615	110,918	120,330	1%

CITY OF CANTON
Municipal Court 2010-2011

DEPARTMENTAL EXPENDITURES SUMMARY

<u>Expenditures</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Estimated 2009-2010</u>	<u>Proposed 2010-2011</u>	<u>Percent Change</u>
Salaries & Benefits	66,586	78,815	76,664	79,950	1%
Supplies	8,781	18,570	11,509	10,500	-43%
Contractual Services	10,025	20,725	20,332	21,325	3%
Maintenance	1,000	3,160	2,260	2,500	-21%
Sundry	1,858	950	70	500	-47%
Capital Outlay	2,551	0	0	0	0%
Other Disbursements	51,717	75,750	64,435	51,000	-33%
TOTAL EXPENDITURES	142,518	197,970	175,269	165,775	-16%

CITY OF CANTON

DEPARTMENTAL EXPENDITURES DETAIL

Municipal Court 2010-2011

<u>Expenditure</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Estimated 2009-2010</u>	<u>Proposed 2010-2011</u>	<u>Percent Change</u>
Salaries & Benefits					
1 260 5010 Municipal Court Judge	32,817	33,100	35,421	33,100	0%
1 260 5020 Skilled Labor	17,381	22,260	22,451	22,900	3%
1 260 5040 FICA	3,840	4,235	4,427	4,285	1%
1 260 5050 Retirement	7,338	8,560	8,935	7,785	-9%
1 260 5230 Health Insurance	5,209	10,660	5,430	11,880	11%
Total	66,586	78,815	76,664	79,950	1%
Supplies					
1 260 5110 Office Supplies	940	1,000	682	700	-30%
1 260 5111 Postage & Shipping	0	1,320	1,320	1,300	-2%
1 260 5141 Minor Office Equip./Furnish.	0	1,500	1,000	500	-67%
1 260 5145 DDC Fund	488	750	323	0	-100%
1 260 5146 Technology Fund	6,524	6,000	4,684	3,000	-50%
1 260 5148 Security Fund	829	8,000	3,500	5,000	-38%
Total	8,781	18,570	11,509	10,500	-43%
Contractual					
1 260 5210 Communications	1,867	1,900	1,984	2,000	5%
1 260 5225 Workers' Comp Insurance	175	275	127	175	-36%
1 260 5251 Juror's Expense	168	1,280	456	1,300	2%
1 260 5255 Legal Fees	6,008	3,250	4,192	3,750	15%
1 260 5257 Credit Card Fees	0	500	0	500	0%
1 260 5258 Collection Agency	0	10,000	10,000	10,000	0%
1 260 5260 Miscellaneous	-143	250	-55	250	0%
1 260 5270 Association Dues	0	150	164	250	67%
1 260 5274 Subscriptions	0	50	94	100	100%
1 260 5276 Law Books	0	500	355	0	-100%
1 260 5290 Schools & Training	250	470	215	500	6%
1 260 5296 Travel & Meals	1,700	2,100	2,800	2,500	19%
Total	10,025	20,725	20,332	21,325	3%
Maintenance					
1 260 5345 Office Equipment Maint.	1,000	3,160	2,260	2,500	-21%
Total	1,000	3,160	2,260	2,500	-21%
Sundry					
1 260 5446 Refund Overpaid Fines	1,757	750	0	500	-33%
1 260 5439 Employee/Citizen Recognition	101	200	70	0	-100%
Total	1,858	950	70	500	-47%
Capital					
1 260 5545 Office Equipment/Furnishings	2,551	0	0	0	0%
Total	2,551	0	0	0	0%
Other Disbursements					
1 260 5612 OMNI	743	1,500	1,000	1,000	-33%
1 260 5610 Court Costs to State	50,974	74,250	63,435	50,000	-33%
Total	51,717	75,750	64,435	51,000	-33%
TOTAL EXPENDITURES	142,518	197,970	175,269	165,775	-16%

CITY OF CANTON
Fire 2010-2011

DEPARTMENTAL EXPENDITURES SUMMARY

<u>Expenditures</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Estimated 2009-2010</u>	<u>Proposed 2010-2011</u>	<u>Percent Change</u>
Salaries & Benefits	244,627	275,140	257,439	267,180	-3%
Supplies	19,727	40,810	30,019	30,000	-26%
Contractual Services	57,362	77,295	49,789	54,015	-30%
Maintenance	28,280	38,695	35,552	17,700	-54%
Sundry	1,975	2,000	879	1,000	-50%
Capital Outlay	8,093	0	0	0	0%
TOTAL EXPENDITURES	360,065	433,940	373,678	369,895	-15%



CITY OF CANTON

DEPARTMENTAL EXPENDITURES DETAIL

Fire 2010-2011

<u>Expenditure</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Estimated 2009-2010</u>	<u>Proposed 2010-2011</u>	<u>Percent Change</u>
Salaries & Benefits					
1 300 5010 Supervision	49,378	50,460	47,383	40,770	-19%
1 300 5020 Skilled Labor	92,672	79,740	78,221	80,000	0%
1 300 5026 Skilled Labor Overtime	0	12,460	17,428	22,000	77%
1 300 5030 Part-time Labor	46,253	67,340	57,563	62,150	-8%
1 300 5036 Part-time Labor Overtime	0	0	147	0	0%
1 300 5040 FICA	14,405	16,065	15,357	15,660	-3%
1 300 5050 Retirement	20,877	22,055	22,290	19,840	-10%
1 300 5055 Firemen's Retirement	3,000	4,500	2,927	3,000	-33%
1 309 5230 Health Insurance	18,042	22,520	16,122	23,760	6%
Total	244,627	275,140	257,439	267,180	-3%
Supplies					
1 300 5110 Office Supplies	1,561	5,110	1,341	3,500	-32%
1 300 5120 Protective Gear	5,880	7,300	10,355	14,000	92%
1 300 5130 Motor Vehicle Supplies	7,808	10,000	15,000	8,000	-20%
1 300 5132 Communications Equipment	0	11,500	0	0	100%
1 300 5140 Minor Tools & Equipment	695	4,000	1,178	1,500	-63%
1 300 5141 Minor Office Equip/Furnish.	2,046	1,400	600	1,500	7%
1 300 5150 Other Supplies	1,738	1,500	1,544	500	-67%
1 300 5156 Building Supplies	0	0	0	1,000	100%
Total	19,727	40,810	30,019	30,000	-26%
Contractual					
1 300 5210 Communications	8,727	6,800	5,832	6,500	-4%
1 300 5220 Insurance - Liab, E&O, Prop	615	615	583	615	0%
1 300 5222 Auto Insurance	4,557	4,560	3,759	4,000	-12%
1 300 5225 Workers' Comp Insurance	11,440	20,420	10,955	10,600	-48%
1 300 5240 Utilities	9,466	12,000	6,847	8,000	-33%
1 300 5270 Association Dues	1,590	2,200	1,736	1,800	-18%
1 300 5275 Publications/Advertising	597	2,000	1,861	500	-75%
1 300 5277 VFA Supplement for Stipends	12,000	12,000	12,000	12,000	0%
1 300 5290 Schools & Training	7,590	9,700	4,715	5,000	-48%
1 300 5296 Travel & Meals	782	7,000	1,500	5,000	-29%
Total	57,362	77,295	49,789	54,015	-30%
Maintenance					
1 300 5301 Buildings & Grounds Maint.	2,445	1,500	11,000	2,500	67%
1 300 5317 Fire Fighting Equipment Maint.	3,543	13,000	12,000	4,000	-69%
1 300 5320 Motor Vehicle Maintenance	16,493	20,000	10,444	8,000	-60%
1 300 5330 Tools & Equip. Maint.	1,757	300	201	200	-33%
1 300 5332 Communications Equip. Maint.	1,766	2,000	492	1,000	-50%
1 300 5345 Office Equipment Maint.	2,277	1,895	1,415	2,000	6%
Total	28,280	38,695	35,552	17,700	-54%

CITY OF CANTON**DEPARTMENTAL EXPENDITURES DETAIL*****Fire 2010-2011***

<u>Expenditure</u>	<u>Actual</u> <u>2008-2009</u>	<u>Budget</u> <u>2009-2010</u>	<u>Estimated</u> <u>2009-2010</u>	<u>Proposed</u> <u>2010-2011</u>	<u>Percent</u> <u>Change</u>
Sundry					
1 300 5439 Employee/Citizen Recognition	1,975	2,000	879	1,000	-50%
1 300 5447 Citizens Fire Academy	0	0	0	0	0%
Total	1,975	2,000	879	1,000	-50%
Capital					
1 300 5501 Building & Grounds	5,909	0	0	0	0%
1 300 5532 Communications Equipment	2,183	0	0	0	0%
Total	8,093	0	0	0	0%
 TOTAL EXPENDITURES	 360,065	 433,940	 373,678	 369,895	 -15%

CITY OF CANTON
Streets 2010-2011

DEPARTMENTAL EXPENDITURES SUMMARY

<u>Expenditures</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Estimated 2009-2010</u>	<u>Proposed 2010-2011</u>	<u>Percent Change</u>
Salaries & Benefits	160,740	171,835	159,871	146,080	-15%
Supplies	26,939	22,500	20,490	24,000	7%
Contractual Services	163,536	155,760	128,784	137,300	-12%
Maintenance	75,420	66,500	121,555	80,500	21%
Sundry	293	600	651	0	-100%
Capital Outlay	0	300,000	300,000	0	-100%
TOTAL EXPENDITURES	426,928	717,195	731,351	387,880	-46%



CITY OF CANTON

DEPARTMENTAL EXPENDITURES DETAIL

Streets 2010-2011

<u>Expenditure</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Estimated 2009-2010</u>	<u>Proposed 2010-2011</u>	<u>Percent Change</u>
Salaries & Benefits					
1 400 5010 Supervision	45,051	42,100	44,530	32,860	-22%
1 400 5016 Supervision Overtime	0	2,900	2,203	1,200	-59%
1 400 5020 Skilled Labor	58,731	38,160	38,253	39,500	4%
1 400 5026 Skilled Labor Overtime	0	810	1,215	1,300	60%
1 400 5030 Part-time Labor	16,983	32,840	32,800	32,800	0%
1 400 5036 Part-time Labor Overtime	0	1,160	1,000	1,000	-14%
1 400 5040 FICA	9,243	9,025	8,230	8,220	-9%
1 400 5050 Retirement	15,165	12,980	13,457	10,180	-22%
1 400 5230 Health Insurance	15,568	21,160	11,470	19,020	-10%
1 400 5060 TWC	0	10,700	6,713	0	-100%
Total	160,740	171,835	159,871	146,080	-15%
Supplies					
1 400 5120 Wearing Apparel	3,855	4,500	1,590	2,000	-56%
1 400 5130 Motor Vehicle Supplies	14,850	12,000	13,111	12,000	0%
1 400 5140 Minor Tools & Equipment	5,577	4,000	4,375	8,000	100%
1 400 5150 Other Supplies	2,657	2,000	1,414	2,000	0%
Total	26,939	22,500	20,490	24,000	7%
Contractual					
1 400 5220 Insurance - Liab, E&O, Prop	305	305	356	400	31%
1 400 5222 Auto Insurance	1,205	1,205	986	1,000	-17%
1 400 5225 Workers' Comp Insurance	9,606	12,250	6,586	4,900	-60%
1 400 5240 Utilities	152,420	140,000	120,839	130,000	-7%
1 400 5256 Professional Fees	0	0	0	0	0%
1 400 5290 Schools & Training	0	1,000	0	500	-50%
1 400 5296 Travel & Meals	0	1,000	17	500	-50%
Total	163,536	155,760	128,784	137,300	-12%
Maintenance					
1 400 5301 Buildings & Grounds Maint.	2,860	0	0	0	0%
1 400 5310 Streets & Alleys Maint.	39,570	40,000	100,000	50,000	25%
1 400 5311 Storm Drain Maintenance	251	6,000	555	5,000	-17%
1 400 5320 Motor Vehicle Maintenance	20,833	12,000	7,569	10,000	-17%
1 400 5330 Tools & Equipment Maint.	11,906	8,000	11,798	15,000	88%
1 400 5390 Miscellaneous Maintenance	0	500	1,633	500	0%
Total	75,420	66,500	121,555	80,500	21%
Sundry					
1 400 5425 Fees & Permits	0	0	0	0	0%
1 400 5439 Employee/Citizen Recognition	243	600	651	0	-100%
1 400 5440 Miscellaneous	50	0	0	0	0%
Total	293	600	651	0	-100%

CITY OF CANTON
Streets 2010-2011

DEPARTMENTAL EXPENDITURES DETAIL

<u>Expenditure</u>	<u>Actual</u> <u>2008-2009</u>	<u>Budget</u> <u>2009-2010</u>	<u>Estimated</u> <u>2009-2010</u>	<u>Proposed</u> <u>2010-2011</u>	<u>Percent</u> <u>Change</u>
Capital					
1 400 5501 Building & Grounds	0	0	0	0	0%
1 400 5510 Streets & Alleys	0	300,000	300,000	0	-100%
1 400 5530 Equipment	0	0	0	0	0%
Total	0	300,000	300,000	0	-100%
 TOTAL EXPENDITURES	 426,928	 717,195	 731,351	 387,880	 -46%

CITY OF CANTON
Parks 2010-2011

DEPARTMENTAL EXPENDITURES SUMMARY

<u>Expenditures</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Estimated 2009-2010</u>	<u>Proposed 2010-2011</u>	<u>Percent Change</u>
Salaries & Benefits	155,982	100,110	74,746	57,055	-43%
Supplies	21,115	22,500	15,651	18,000	-20%
Contractual Services	38,666	43,085	30,765	34,150	-21%
Maintenance	106,003	111,000	97,935	102,000	-8%
Sundry	92	600	203	0	-100%
Capital Outlay	71,302	0	0	0	0%
TOTAL EXPENDITURES	393,161	277,295	219,300	211,205	-24%



CITY OF CANTON
Parks 2010-2011

DEPARTMENTAL EXPENDITURES DETAIL

<u>Expenditure</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Estimated 2009-2010</u>	<u>Proposed 2010-2011</u>	<u>Percent Change</u>
Salaries & Benefits					
1 500 5020 Skilled Labor	116,408	57,240	45,000	38,210	-33%
1 500 5026 Skilled Labor Overtime	0	2,025	2,167	3,550	75%
1 500 5030 Part-time Labor	331	0	554	0	0%
1 500 5040 FICA	8,937	4,535	3,721	3,195	-30%
1 500 5050 Retirement	17,066	9,160	7,487	5,800	-37%
1 500 5230 Health Insurance	13,240	13,500	6,828	6,300	-53%
1 500 5060 TWC	0	13,650	8,989	0	100%
Total	155,982	100,110	74,746	57,055	-43%
Supplies					
1 500 5110 Office Supplies	164	300	166	0	-100%
1 500 5120 Wearing Apparel	3,845	3,200	1,393	1,500	-53%
1 500 5130 Motor Vehicle Supplies	7,828	10,000	4,891	7,500	-25%
1 500 5140 Minor Tools & Equipment	2,820	2,000	2,299	2,000	0%
1 500 5150 Other Supplies	118	500	466	500	0%
1 500 5153 Chemicals	5,732	6,000	6,000	6,000	0%
1 500 5156 Building Supplies	608	500	437	500	0%
Total	21,115	22,500	15,651	18,000	-20%
Contractual					
1 500 5210 Communications	0	1,140	114	0	-100%
1 500 5220 Insurance - Liab, E&O, Prop	2,678	2,670	2,608	2,650	-1%
1 500 5222 Auto Insurance	542	750	668	800	7%
1 500 5225 Workers' Comp Insurance	4,017	8,525	4,559	1,700	-80%
1 500 5240 Utilities	31,312	28,000	22,182	28,000	0%
1 500 5241 Pennies for the Park-Operat.	42	0	0	0	0%
1 500 5243 Park Projects by Donations	0	0	0	0	0%
1 500 5290 Schools & Training	0	1,500	633	500	-67%
1 500 5296 Travel & Meals	75	500	0	500	0%
Total	38,666	43,085	30,765	34,150	-21%
Maintenance					
1 500 5301 Buildings Maintenance	4,281	2,000	1,306	2,000	0%
1 500 5302 City Lakes Maintenance	2,383	4,000	3,125	3,000	-25%
1 500 5303 Park Grounds Maintenance	11,460	18,000	11,613	15,000	-17%
1 500 5304 Blackwell Museum M & O	8,287	6,000	5,920	5,000	-17%
1 500 5306 Plaza Museum M & O	21,135	12,000	11,539	20,000	67%
1 500 5307 Library Maintenance	4,683	25,000	25,000	10,000	-60%
1 500 5308 Cemetery Association	5,375	5,500	4,500	5,500	0%
1 500 5318 CYRA Maintenance	17,786	20,000	20,000	15,000	-25%
1 500 5320 Motor Vehicle Maintenance	2,863	2,500	335	1,500	-40%
1 500 5325 Sr Citizens Building Maint.	21,074	11,000	10,283	20,000	82%
1 500 5330 Tools & Equipment Maint.	6,677	5,000	4,315	5,000	0%
Total	106,003	111,000	97,935	102,000	-8%

CITY OF CANTON
Parks 2010-2011

DEPARTMENTAL EXPENDITURES DETAIL

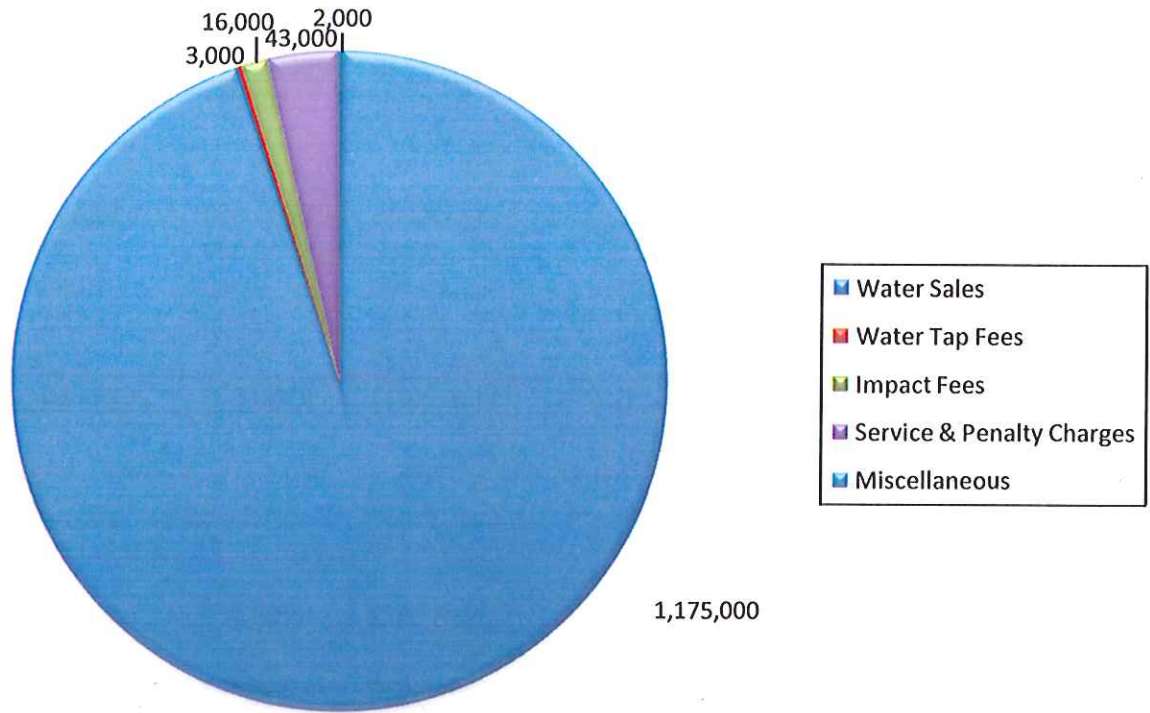
<u>Expenditure</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Estimated 2009-2010</u>	<u>Proposed 2010-2011</u>	<u>Percent Change</u>
Sundry					
1 500 5439 Employee/Citizen Recognition	92	600	203	0	-100%
Total	92	600	203	0	-100%
Capital					
1 500 5503 Blackwell Museum	4,226	0	0	0	0%
1 500 5504 Plaza Museum	22,329	0	0	0	0%
1 500 5507 Library	15,000	0	0	0	0%
1 500 5508 Park Grounds	29,747	0	0	0	0%
1 500 5528 CYRA Ballpark	0	0	0	0	0%
Total	71,302	0	0	0	0%
TOTAL EXPENDITURES	393,161	277,295	219,300	211,205	-24%
TOTAL GENERAL FUND EXPENDITURES	3,642,307	3,922,145	3,702,342	3,323,755	-15%

CITY OF CANTON
Water Fund 2010-2011

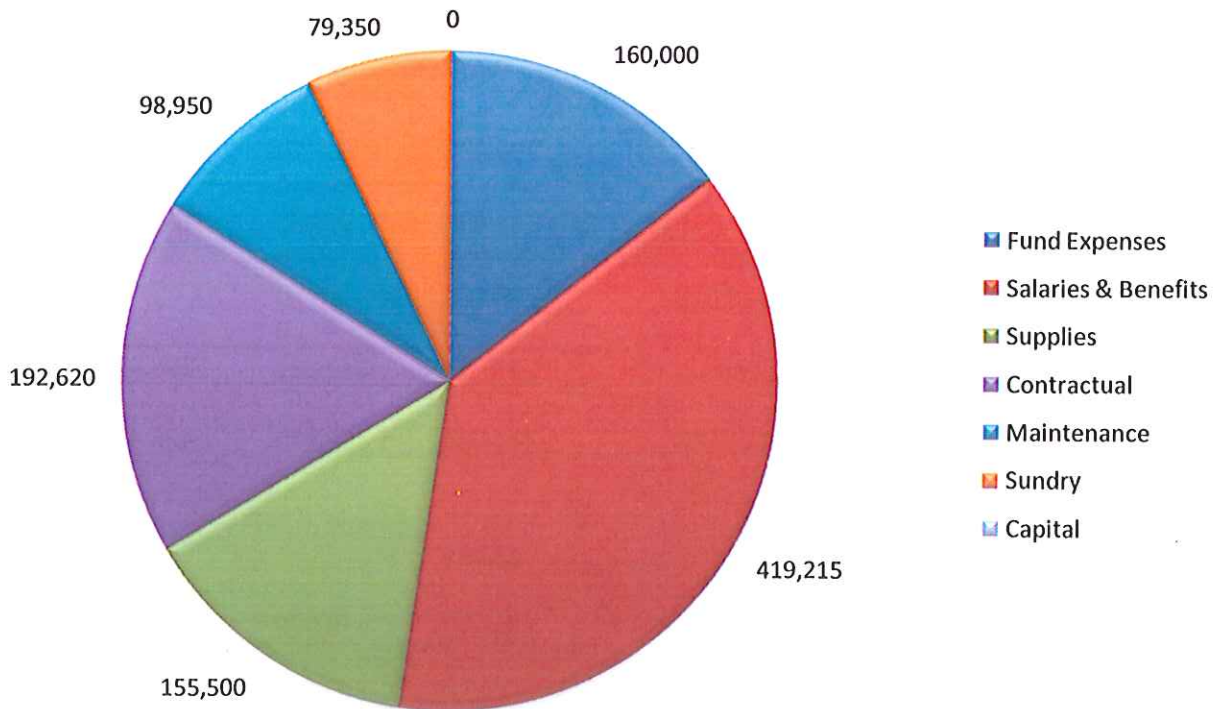
SUMMARY OF RECEIPTS AND EXPENDITURES

	<u>Actual</u> <u>2008-2009</u>	<u>Budget</u> <u>2009-2010</u>	<u>Estimated</u> <u>2009-2010</u>	<u>Proposed</u> <u>2010-2011</u>
Beginning Cash Balance	-154,362	93,481	131,790	-79,775
Water Receipts				
Water Sales	1,164,955	1,200,000	1,140,400	1,175,000
Water Tap Fees	3,469	10,000	6,600	3,000
Impact Fees	110,700	5,000	13,505	16,000
Service & Penalty Charges	42,751	33,000	45,772	43,000
Miscellaneous	1,622	2,000	6,616	2,000
Total Water Receipts	<u>1,323,497</u>	<u>1,250,000</u>	<u>1,212,893</u>	<u>1,239,000</u>
Transfer In				
From First Monday	474,475	0	0	0
Total Transfer In	<u>474,475</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CURRENT RECEIPTS	<u>1,797,972</u>	<u>1,250,000</u>	<u>1,212,893</u>	<u>1,239,000</u>
TOTAL FUNDS AVAILABLE	<u>1,643,610</u>	<u>1,343,481</u>	<u>1,344,683</u>	<u>1,159,225</u>
Water Expenditures				
Salaries & Benefits	429,636	414,335	395,066	419,215
Supplies	184,986	138,000	152,896	155,500
Contractual Services	139,629	159,595	133,991	192,620
Maintenance	98,238	111,750	129,730	98,950
Sundry	75,367	79,260	76,054	79,350
Capital Outlay	226,267	218,600	230,250	0
Total Water Expenditures	<u>1,154,123</u>	<u>1,121,540</u>	<u>1,117,987</u>	<u>945,635</u>
Transfers Out / Adjustments				
To General Debt Service Fund	154,952	150,470	150,470	0
To Revenue Debt Service Fund	0	34,410	0	0
To Wastewater Fund	78,656	156,000	156,000	160,000
To Capital Improvement Fund	17,738	0	0	0
To Equipment Replacement Fund	36,100	0	0	0
Prior Year Adjustment	0	0	0	0
Total Transfers Out / Adjustments	<u>287,445</u>	<u>340,880</u>	<u>306,470</u>	<u>160,000</u>
TOTAL CURRENT EXPENDITURES	<u>1,441,569</u>	<u>1,462,420</u>	<u>1,424,457</u>	<u>1,105,635</u>
GAAP Adjustment	70,251			
Ending Cash Balance	<u>131,790</u>	<u>-118,939</u>	<u>-79,775</u>	<u>53,590</u>

FY 2010-2011 Water Fund Revenue



FY 2010-2011 Water Fund Expenditures



CITY OF CANTON
Water Fund 2010-2011

FUND REVENUES BY SOURCE

<u>Receipts</u>	<u>Actual</u> <u>2008-2009</u>	<u>Budget</u> <u>2009-2010</u>	<u>Estimated</u> <u>2009-2010</u>	<u>Proposed</u> <u>2010-2011</u>	<u>Percent</u> <u>Change</u>
Charges for Service					
4110 Water Service	1,164,955	1,200,000	1,140,400	1,175,000	-2%
4160 Water Tap Fees	3,469	10,000	6,600	3,000	-70%
4165 Reconnect Fees	3,000	3,000	4,118	3,000	0%
Total	1,171,424	1,213,000	1,151,118	1,181,000	-3%
Penalties & Fees					
4136 Penalties	39,751	30,000	41,653	40,000	33%
4162 Impact Fees	110,700	5,000	13,505	16,000	220%
Total	150,451	35,000	55,158	56,000	60%
Miscellaneous					
4161 Reimbursements	0	0	845	0	0%
4180 Miscellaneous	1,622	2,000	5,771	2,000	0%
Total	1,622	2,000	6,616	2,000	0%
Interfund Transfers					
4094 Transfer from First Monday	474,475	0	0	0	0%
Total	474,475	0	0	0	0%
TOTAL CURRENT RECEIPTS	1,797,972	1,250,000	1,212,893	1,239,000	-1%



CITY OF CANTON
Water Fund 2010-2011

DEPARTMENTAL EXPENDITURES SUMMARY

<u>Department</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Estimated 2009-2010</u>	<u>Proposed 2010-2011</u>	<u>Percent Change</u>
Fund Transfers	287,445	340,880	306,470	160,000	-53%
Water Treatment Plant	575,729	564,265	570,307	527,315	-7%
Water Distribution System	578,395	557,275	547,680	418,320	-25%
Total Water Fund	1,441,569	1,462,420	1,424,457	1,105,635	-24%



CITY OF CANTON**FUND EXPENDITURES DETAIL*****Water Fund Transfers 2010-2011***

<u>Fund Expenditures</u>	<u>Actual</u> <u>2008-2009</u>	<u>Budget</u> <u>2009-2010</u>	<u>Estimated</u> <u>2009-2010</u>	<u>Proposed</u> <u>2010-2011</u>	<u>Percent</u> <u>Change</u>
Fund Transfers					
2 000 5689 To Revenue Debt Svc Fund	0	34,410	0	0	-100%
2 000 5690 To Debt Service Fund	154,952	150,470	150,470	0	-100%
2 000 5693 To Wastewater Fund	78,656	156,000	156,000	160,000	3%
2 000 5698 To Capital Improvement Fund	17,738	0	0	0	0%
2 000 5699 To Equip. Replacement Fund	36,100	0	0	0	0%
2 000 9995 Prior Year Adjustments	0	0	0	0	0%
 TOTAL EXPENDITURES	 287,445	 340,880	 306,470	 160,000	 -53%



CITY OF CANTON**DEPARTMENTAL EXPENDITURES SUMMARY*****Water Treatment Plant 2010-2011***

<u>Expenditures</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Estimated 2009-2010</u>	<u>Proposed 2010-2011</u>	<u>Percent Change</u>
Salaries & Benefits	174,916	185,415	185,837	198,065	7%
Supplies	148,465	88,500	105,012	107,000	21%
Contractual Services	122,094	138,450	122,978	176,400	27%
Maintenance	41,850	57,050	61,627	40,750	-29%
Sundry	3,783	4,600	4,604	5,100	11%
Capital Outlay	84,622	90,250	90,250	0	-100%
TOTAL EXPENDITURES	575,729	564,265	570,307	527,315	-7%



CITY OF CANTON
Water Plant 2010-2011

DEPARTMENTAL EXPENDITURES DETAIL

<u>Expenditure</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Estimated 2009-2010</u>	<u>Proposed 2010-2011</u>	<u>Percent Change</u>
Salaries & Benefits					
2 600 5010 Supervision	44,754	45,500	45,182	45,500	0%
2 600 5016 Supervision Overtime	0	1,600	137	1,000	-38%
2 600 5020 Skilled Labor	90,164	67,270	65,986	69,500	3%
2 600 5026 Skilled Labor Overtime	0	27,380	26,766	28,000	2%
2 600 5030 Part-time Labor	0	0	5,000	10,000	100%
2 600 5040 FICA	10,321	10,845	10,587	11,825	9%
2 600 5050 Retirement	19,735	21,910	21,336	20,000	-9%
2 600 5230 Health Insurance	9,941	10,910	10,843	12,240	12%
Total	174,916	185,415	185,837	198,065	7%
Supplies					
2 600 5110 Office Supplies	669	1,000	686	1,000	0%
2 600 5120 Wearing Apparel	877	1,000	612	1,000	0%
2 600 5130 Motor Vehicle Supplies	1,874	2,000	1,718	2,000	0%
2 600 5140 Minor Tools & Equipment	1,518	3,000	1,336	2,000	-33%
2 600 5150 Other Supplies	1,078	1,500	659	1,000	-33%
2 600 5153 Chemicals & Lab Tests	142,447	80,000	100,000	100,000	25%
Total	148,465	88,500	105,012	107,000	21%
Contractual					
2 600 5210 Communications	1,700	2,000	2,197	2,500	25%
2 600 5220 Insurance - Liab, E&O, Prop	4,385	4,365	4,208	6,000	37%
2 600 5222 Auto Insurance	462	465	391	400	-14%
2 600 5225 Workers' Comp Insurance	6,812	9,320	5,003	5,200	-44%
2 600 5240 Utilities	80,951	95,000	60,117	85,000	-11%
2 600 5256 Professional Fees	27,112	25,000	49,923	75,000	200%
2 600 5270 Association Dues	160	500	500	500	0%
2 600 5275 Publications & Advertising	0	300	0	300	0%
2 600 5290 Schools & Training	513	1,000	638	1,000	0%
2 600 5296 Travel & Meals	0	500	0	500	0%
Total	122,094	138,450	122,978	176,400	27%
Maintenance					
2 600 5301 Buildings & Grounds Maint.	719	750	2,429	750	0%
2 600 5312 Plants - Towers - Wells	31,825	50,500	50,500	30,000	-41%
2 600 5320 Motor Vehicle Maintenance	1,452	1,500	1,898	1,500	0%
2 600 5329 Water Plant Equip. Maint.	3,543	0	0	0	0%
2 600 5330 Tools & Equipment Maint.	412	500	500	500	0%
2 600 5331 Instruments/Apparatus Maint.	3,445	3,500	6,000	7,500	114%
2 600 5345 Office Equipment Maint.	455	300	300	500	67%
Total	41,850	57,050	61,627	40,750	-29%

CITY OF CANTON
Water Plant 2010-2011

DEPARTMENTAL EXPENDITURES DETAIL

<u>Expenditure</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Estimated 2009-2010</u>	<u>Proposed 2010-2011</u>	<u>Percent Change</u>
Sundry					
2 600 5425 Fees & Permits	3,510	4,000	4,500	4,500	13%
2 600 5439 Employee/Citizen Recognition	272	300	104	300	0%
2 600 5440 Miscellaneous	0	300	0	300	0%
Total	3,783	4,600	4,604	5,100	11%
Capital					
2 600 5501 Building & Grounds	4,900	0	0	0	0%
2 600 5515 Water Plant	79,722	90,250	90,250	0	-100%
Total	84,622	90,250	90,250	0	-100%
TOTAL EXPENDITURES	575,729	564,265	570,307	527,315	-7%

CITY OF CANTON**DEPARTMENTAL EXPENDITURES SUMMARY*****Water Distribution 2010-2011***

<u>Expenditures</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Estimated 2009-2010</u>	<u>Proposed 2010-2011</u>	<u>Percent Change</u>
Salaries & Benefits	254,720	228,920	209,229	221,150	-3%
Supplies	36,521	49,500	47,885	48,500	-2%
Contractual Services	17,536	21,145	11,013	16,220	-23%
Maintenance	56,388	54,700	68,103	58,200	6%
Sundry	71,584	74,660	71,451	74,250	-1%
Capital Outlay	141,645	128,350	140,000	0	-100%
TOTAL EXPENDITURES	578,395	557,275	547,680	418,320	-25%



CITY OF CANTON

DEPARTMENTAL EXPENDITURES DETAIL

Water Distribution 2010-2011

<u>Expenditure</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Estimated 2009-2010</u>	<u>Proposed 2010-2011</u>	<u>Percent Change</u>
Salaries & Benefits					
2 650 5020 Skilled Labor	173,899	141,830	140,250	146,300	3%
2 650 5026 Skilled Labor Overtime	0	8,840	8,000	9,000	2%
2 650 5030 Part-time Labor	13,178	0	0	0	0%
2 650 5040 FICA	14,311	11,525	11,113	12,000	4%
2 650 5050 Retirement	24,962	23,290	22,441	21,750	-7%
2 650 5230 Health Insurance	28,370	31,635	27,425	32,100	1%
2 650 5060 TWC	0	11,800	0	0	-100%
Total	254,720	228,920	209,229	221,150	-3%
Supplies					
2 650 5110 Office Supplies	2,918	5,000	4,117	3,000	-40%
2 650 5111 Postage & Shipping	6,957	7,000	8,850	7,000	0%
2 650 5120 Wearing Apparel	3,927	4,200	3,127	3,500	-17%
2 650 5130 Motor Vehicle Supplies	13,478	16,000	9,285	15,000	-6%
2 650 5140 Minor Tools & Equipment	6,489	3,000	7,915	5,000	67%
2 650 5141 Minor Office Equip./Furnish.	903	1,000	3,153	1,000	0%
2 650 5150 Other Supplies	1,408	1,500	1,000	1,000	-33%
2 650 5153 Chemicals	442	1,800	1,264	3,000	67%
2 650 5158 Meters & Meter Boxes	0	10,000	9,174	10,000	0%
Total	36,521	49,500	47,885	48,500	-2%
Contractual					
2 650 5210 Communications	1,846	2,000	1,434	2,000	0%
2 650 5220 Insurance - Liab, E&O, Prop	1,102	1,100	1,141	1,220	11%
2 650 5222 Auto Insurance	1,205	1,205	986	1,000	-17%
2 650 5225 Workers' Comp Insurance	7,772	9,840	5,256	5,000	-49%
2 650 5256 Professional Fees	4,800	5,000	1,178	5,000	0%
2 650 5290 Schools & Training	811	1,500	1,000	1,500	0%
2 650 5296 Travel & Meals	0	500	18	500	0%
Total	17,536	21,145	11,013	16,220	-23%
Maintenance					
2 650 5301 Buildings & Grounds Maint.	95	500	3,700	3,000	500%
2 650 5313 Water Mains/Lines Maint.	43,778	30,000	45,000	30,000	0%
2 650 5319 Fire Hydrant Maintenance	249	15,000	5,000	15,000	0%
2 650 5320 Motor Vehicle Maintenance	6,216	5,000	10,000	5,000	0%
2 650 5330 Tools & Equipment Maint.	6,050	4,000	4,349	4,000	0%
2 650 5345 Office Equipment Maint.	0	0	0	1,000	100%
2 650 5370 Miscellaneous Maintenance	0	200	54	200	0%
Total	56,388	54,700	68,103	58,200	6%

CITY OF CANTON**DEPARTMENTAL EXPENDITURES DETAIL*****Water Distribution 2010-2011***

<u>Expenditure</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Estimated 2009-2010</u>	<u>Proposed 2010-2011</u>	<u>Percent Change</u>
Sundry					
2 650 5432 Cash Over / Short	155	250	-625	250	0%
2 650 5435 Returned Checks	-960	300	-1,926	300	0%
2 650 5439 Employee/Citizen Recognition	355	700	402	500	-29%
2 650 5440 Miscellaneous	50	200	600	200	0%
2 650 5442 Refunds	71,983	73,210	73,000	73,000	0%
Total	71,584	74,660	71,451	74,250	-1%
Capital					
2 650 5514 Water Mains / Lines	121,660	128,350	140,000	0	-100%
2 650 5534 Meters & Meter Boxes	19,985	0	0	0	0%
Total	141,645	128,350	140,000	0	-100%
TOTAL EXPENDITURES	578,395	557,275	547,680	418,320	-25%
TOTAL WATER FUND EXPENDITURES	1,441,569	1,462,420	1,424,457	1,105,635	-24%

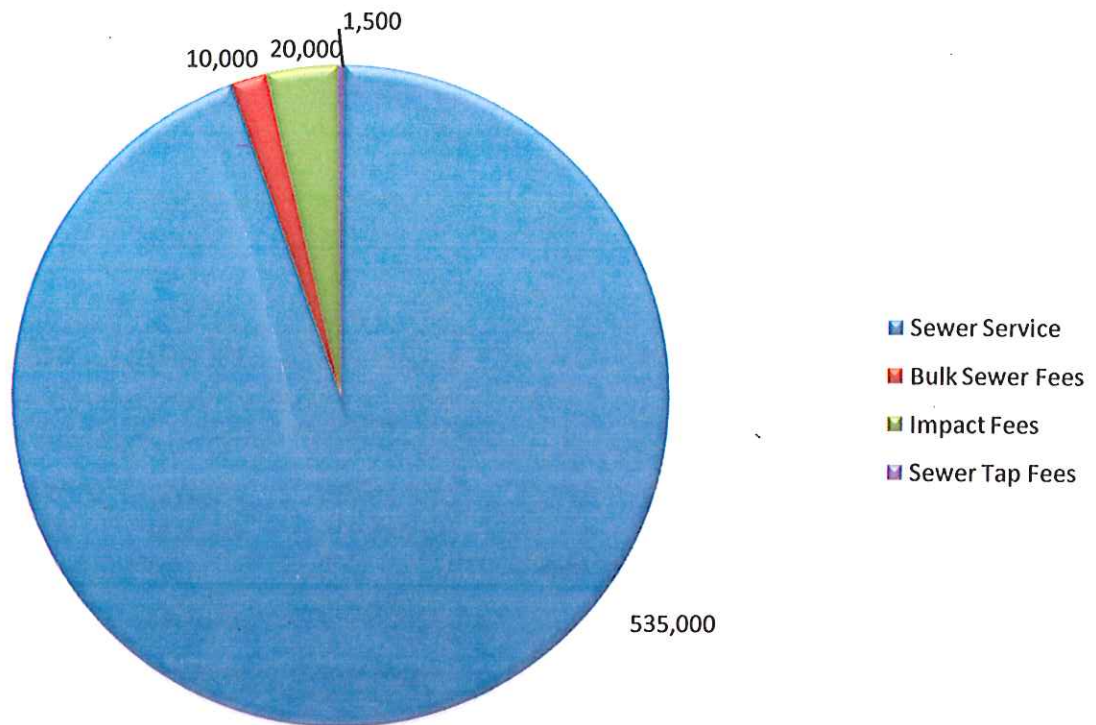
CITY OF CANTON

SUMMARY OF RECEIPTS AND EXPENDITURES

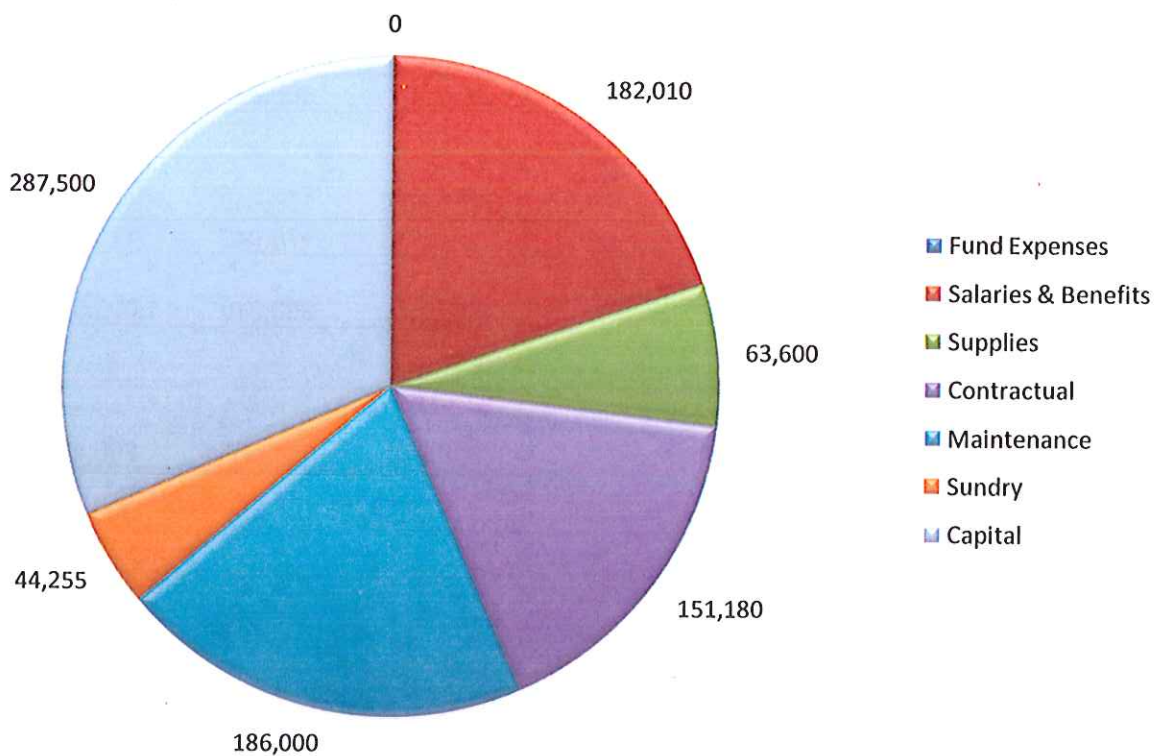
Wastewater Fund 2010-2011

	Actual 2008-2009	Budget 2009-2010	Estimated 2009-2010	Percent 2010
Beginning Cash Balance	124,858	-21,628	382,262	2
Wastewater Receipts				
Sewer Service	392,594	430,000	430,000	5
Bulk Sewer Fees	9,012	4,000	21,033	
Impact Fees	135,300	6,000	16,506	
Sewer Tap Fees	1,900	3,000	1,145	
Total Receipts	538,806	443,000	468,684	5
In-Kind Contribution	30,000	0	0	
Transfers In				
From Water Fund	78,656	156,000	156,000	1
From First Monday Fund	604,015	200,000	200,000	
From First Monday for Capital Imp.	0	0	0	
Total Transfers In	682,670	356,000	356,000	1
TOTAL CURRENT RECEIPTS	1,251,476	799,000	824,684	7
TOTAL FUNDS AVAILABLE	1,376,334	777,372	1,206,946	9
Wastewater Expenditures				
Salaries & Benefits	160,932	175,530	160,854	1
Supplies	41,988	53,000	54,894	6
Contractual Services	119,066	118,985	128,088	1
Maintenance	287,891	252,000	265,401	1
Sundry	43,559	44,455	51,334	2
Capital Outlay	2,816	163,000	163,000	2
Total Wastewater Expenditures	656,252	806,970	823,570	9
Transfers Out				
To Debt Service Fund	177,000	176,940	176,940	
Total Transfers Out	177,000	176,940	176,940	
TOTAL CURRENT EXPENDITURES	833,252	983,910	1,000,510	9
GAAP Adjustment	-160,820			
Ending Cash Balance	382,262	-206,538	206,436	1

FY 2011 Wastewater Fund Revenue



FY 2010-2011 Wastewater Fund Expenditures



CITY OF CANTON
Wastewater Fund 2010-2011

FUND REVENUES BY SOURCE

<u>Receipts</u>	<u>Actual</u> <u>2008-2009</u>	<u>Budget</u> <u>2009-2010</u>	<u>Estimated</u> <u>2009-2010</u>	<u>Proposed</u> <u>2010-2011</u>	<u>Percent</u> <u>Change</u>
Charges for Service					
4120 Wastewater Service	392,594	430,000	430,000	535,000	24%
4135 Bulk Sewer Fees	9,012	4,000	21,033	10,000	150%
4160 Sewer Tap Fees	1,900	3,000	1,145	1,500	-50%
Total	403,506	437,000	452,179	546,500	25%
Penalties and Fees					
4162 Impact Fees	135,300	6,000	16,506	20,000	233%
Total	135,300	6,000	16,506	20,000	233%
In-Kind Contribution					
4163 Brookshire's Line	30,000	0	0	0	0%
	30,000	0	0	0	0%
Interfund Transfers					
4082 Transfer from FM for Cap. Imp.	0	0	0	0	100%
4092 Transfer from First Monday	604,015	200,000	200,000	0	-100%
4094 Transfer from Water Fund	78,656	156,000	156,000	160,000	3%
Total	682,670	356,000	356,000	160,000	-55%
 TOTAL CURRENT RECEIPTS	 1,251,476	 799,000	 824,684	 726,500	 -9%



CITY OF CANTON**DEPARTMENTAL EXPENDITURES SUMMARY*****Wastewater Fund 2010-2011***

<u>Department</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Estimated 2009-2010</u>	<u>Proposed 2010-2011</u>	<u>Percent Change</u>
Fund Transfers	177,000	176,940	176,940	0	-100%
Wastewater Treatment Plant	423,637	455,765	455,754	503,850	11%
Wastewater Collection System	232,615	351,205	367,817	410,695	17%
Total Wastewater Fund	833,252	983,910	1,000,510	914,545	-7%



CITY OF CANTON**FUND EXPENDITURES DETAIL*****Wastewater Fund Transfers 2010-2011***

<u>Fund Expenditures</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Estimated 2009-2010</u>	<u>Proposed 2010-2011</u>	<u>Percent Change</u>
Fund Transfers					
5 000 5690 To Debt Service Fund	177,000	176,940	176,940	0	-100%
 TOTAL EXPENDITURES	<u>177,000</u>	<u>176,940</u>	<u>176,940</u>	<u>0</u>	<u>-100%</u>



CITY OF CANTON**DEPARTMENTAL EXPENDITURES SUMMARY*****Wastewater Treatment Plant 2010-2011***

<u>Expenditures</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Estimated 2009-2010</u>	<u>Proposed 2010-2011</u>	<u>Percent Change</u>
Salaries & Benefits	113,564	140,430	127,466	146,120	4%
Supplies	39,264	48,000	46,478	58,600	22%
Contractual Services	117,873	116,935	125,217	146,330	25%
Maintenance	143,302	82,000	81,195	107,000	30%
Sundry	7,674	8,400	15,397	8,300	-1%
Capital Outlay	1,961	60,000	60,000	37,500	-38%
TOTAL EXPENDITURES	423,637	455,765	455,754	503,850	11%



CITY OF CANTON

DEPARTMENTAL EXPENDITURES DETAIL

Wastewater Treatment Plant 2010-2011

<u>Expenditure</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Estimated 2009-2010</u>	<u>Proposed 2010-2011</u>	<u>Percent Change</u>
Salaries & Benefits					
5 700 5010 Supervision	46,405	44,435	44,203	43,200	-3%
5 700 5016 Supervision Overtime	0	950	2,334	2,000	111%
5 700 5020 Skilled Labor	38,853	41,800	40,278	56,500	35%
5 700 5026 Skilled Labor Overtime	0	2,200	1,121	3,000	36%
5 700 5031 First Monday Labor	0	0	319	0	0%
5 700 5035 Contract Labor	0	12,000	6,750	0	-100%
5 700 5040 FICA	6,522	6,840	6,754	7,950	16%
5 700 5050 Retirement	12,533	13,815	13,644	14,450	5%
5 700 5230 Health Insurance	9,250	18,390	11,385	19,020	3%
5 700 5060 TWC	0	0	679	0	0%
Total	113,564	140,430	127,466	146,120	4%
Supplies					
5 700 5110 Office Supplies	104	500	365	600	20%
5 700 5120 Wearing Apparel	3,332	3,000	2,695	4,000	33%
5 700 5130 Motor Vehicle Supplies	5,364	5,000	3,914	5,000	0%
5 700 5140 Minor Tools & Equipment	2,410	2,500	2,500	2,500	0%
5 700 5141 Minor Office Equip./Furnish.	328	0	0	0	0%
5 700 5150 Other Supplies	1,797	2,000	1,543	1,500	-25%
5 700 5153 Chemicals & Lab Tests	25,929	35,000	35,460	45,000	29%
Total	39,264	48,000	46,478	58,600	22%
Contractual					
5 700 5210 Communications	2,920	2,750	4,541	5,000	82%
5 700 5220 Insurance - Liab, E&O, Prop	1,169	1,170	1,169	1,250	7%
5 700 5222 Auto Insurance	703	705	578	580	-18%
5 700 5225 Workers' Comp Insurance	2,445	3,410	1,836	2,500	-27%
5 700 5240 Utilities	104,736	100,000	99,638	120,000	20%
5 700 5256 Professional Fees	3,956	5,000	11,000	5,000	0%
5 700 5263 Sludge Disposal	353	2,400	6,000	10,000	317%
5 700 5290 Schools & Training	1,557	1,000	355	1,500	50%
5 700 5296 Travel & Meals	33	500	100	500	0%
Total	117,873	116,935	125,217	146,330	25%
Maintenance					
5 700 5301 Buildings & Grounds Maint.	1,036	1,000	1,410	1,000	0%
5 700 5314 Wastewater Plant Maint.	138,399	75,000	75,000	100,000	33%
5 700 5320 Motor Vehicle Maintenance	1,290	2,000	2,069	2,000	0%
5 700 5330 Tools & Equipment Maint.	1,782	2,500	1,216	2,500	0%
5 700 5331 Instruments/Apparatus Maint.	795	1,500	1,500	1,500	0%
Total	143,302	82,000	81,195	107,000	30%

CITY OF CANTON**DEPARTMENTAL EXPENDITURES DETAIL*****Wastewater Treatment Plant 2010-2011***

<u>Expenditure</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Estimated 2009-2010</u>	<u>Proposed 2010-2011</u>	<u>Percent Change</u>
Sundry					
5 700 5425 Fees & Permits	7,520	8,000	15,260	8,000	0%
5 700 5439 Employee/Citizen Recognition	154	400	137	300	-25%
Total	7,674	8,400	15,397	8,300	-1%
Capital					
5 700 5501 Building & Grounds	1,961	0	0	37,500	100%
5 700 5550 Land Acquisition	0	60,000	60,000	0	-100%
Total	1,961	60,000	60,000	37,500	-38%
 TOTAL EXPENDITURES	 423,637	 455,765	 455,754	 503,850	 11%

CITY OF CANTON**DEPARTMENTAL EXPENDITURES SUMMARY*****Wastewater Collection 2010-2011***

<u>Expenditures</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Estimated 2009-2010</u>	<u>Proposed 2010-2011</u>	<u>Percent Change</u>
Salaries & Benefits	47,369	35,100	33,387	35,890	2%
Supplies	2,724	5,000	8,416	5,000	0%
Contractual Services	1,193	2,050	2,871	4,850	137%
Maintenance	144,588	170,000	184,206	79,000	-54%
Sundry	35,885	36,055	35,937	35,955	0%
Capital Outlay	856	103,000	103,000	250,000	143%
TOTAL EXPENDITURES	232,615	351,205	367,817	410,695	17%

CITY OF CANTON

DEPARTMENTAL EXPENDITURES DETAIL

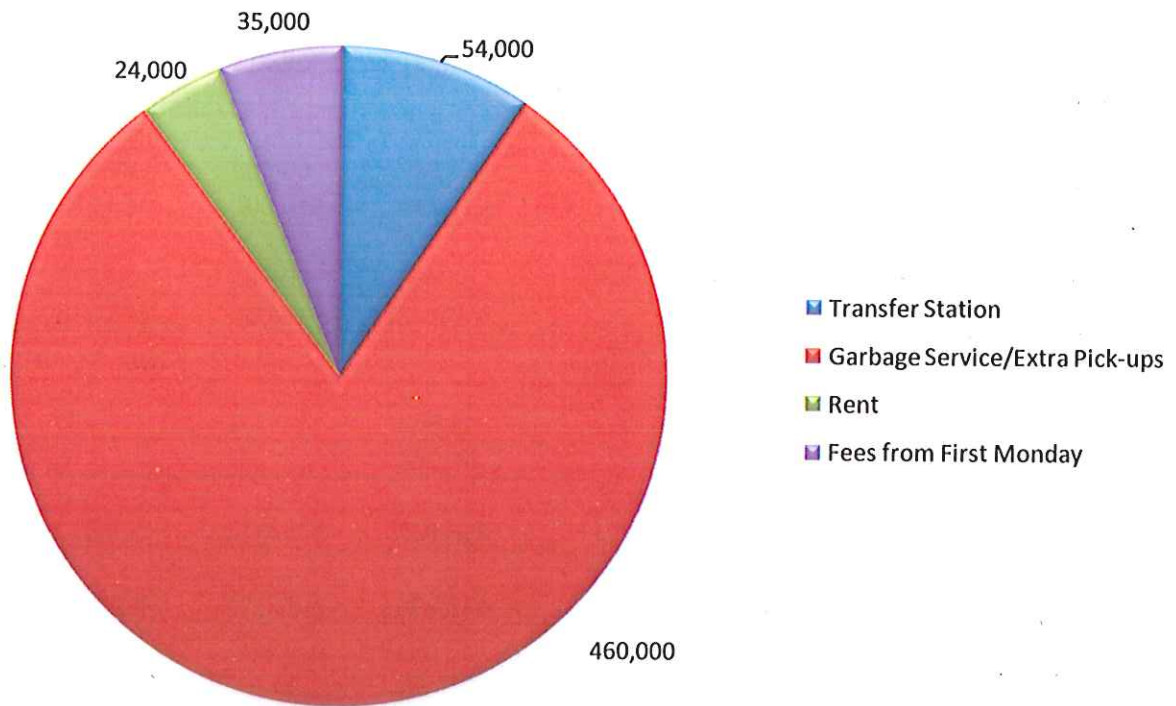
Wastewater Collection 2010-2011

<u>Expenditure</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Estimated 2009-2010</u>	<u>Proposed 2010-2011</u>	<u>Percent Change</u>
Salaries & Benefits					
5 750 5020 Skilled Labor	34,649	22,580	22,772	23,250	3%
5 750 5026 Skilled Labor Overtime	0	1,600	706	1,500	-6%
5 750 5040 FICA	2,669	1,850	1,796	1,850	0%
5 750 5050 Retirement	5,153	3,740	3,625	3,350	-10%
5 750 5230 Health Insurance	4,897	5,330	4,489	5,940	11%
Total	47,369	35,100	33,387	35,890	2%
Supplies					
5 750 5110 Office Supplies	65	0	0	0	0%
5 750 5130 Motor Vehicle Supplies	375	0	0	0	0%
5 750 5140 Minor Tools & Equipment	1,183	0	0	0	0%
5 750 5150 Other Supplies	415	0	0	0	0%
5 750 5153 Chemicals	686	5,000	8,416	5,000	0%
Total	2,724	5,000	8,416	5,000	0%
Contractual					
5 750 5225 Workers' Comp Insurance	1,048	1,300	871	100	-92%
5 750 5255 Legal Fees	0	0	2,000	2,000	100%
5 750 5256 Professional Fees	0	0	0	2,000	100%
5 750 5290 Schools & Training	145	500	0	500	0%
5 750 5296 Travel & Meals	0	250	0	250	0%
Total	1,193	2,050	2,871	4,850	137%
Maintenance					
5 750 5301 Buildings & Grounds Maint.	0	0	0	1,000	100%
5 750 5316 Sewer Mains / Lines Maint.	141,819	168,000	180,000	75,000	-55%
5 750 5330 Tools & Equipment Maint.	2,769	2,000	4,206	3,000	50%
Total	144,588	170,000	184,206	79,000	-54%
Sundry					
5 750 5439 Employee/Citizen Recognition	32	200	84	100	-50%
5 750 5442 Refunds	35,853	35,855	35,853	35,855	0%
Total	35,885	36,055	35,937	35,955	0%
Capital					
5 750 5517 Sewer Mains / Manholes	856	103,000	103,000	250,000	143%
Total	856	103,000	103,000	250,000	143%
TOTAL EXPENDITURES	232,615	351,205	367,817	410,695	17%
TOTAL WASTEWATER FUND EXPEND.	833,252	983,910	1,000,510	914,545	-7%

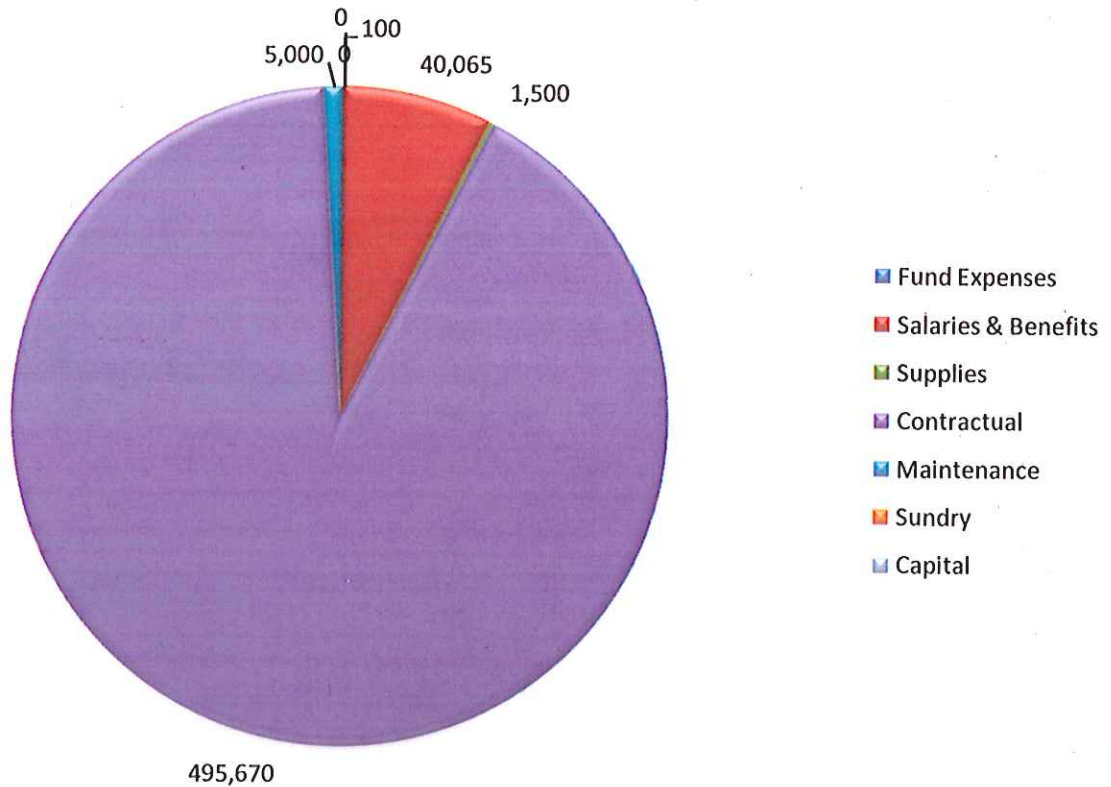
CITY OF CANTON**SUMMARY OF RECEIPTS AND EXPENDITURES*****Sanitation Fund 2010-2011***

	<u>Actual</u> <u>2008-2009</u>	<u>Budget</u> <u>2009-2010</u>	<u>Estimated</u> <u>2009-2010</u>	<u>Proposed</u> <u>2010-2011</u>
Beginning Cash Balance	-4,691	6,310	61,840	97,734
Receipts				
Transfer Station	54,742	60,000	56,827	54,000
Garbage Service/Extra Pick-ups	501,999	510,000	465,913	460,000
Rent	0	24,000	24,000	24,000
Fees from First Monday	30,700	20,000	32,073	35,000
Total Receipts	<u>587,442</u>	<u>614,000</u>	<u>578,813</u>	<u>573,000</u>
Transfer In				
From First Monday Fund	<u>49,345</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Transfer In	<u>49,345</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CURRENT RECEIPTS	<u>636,787</u>	<u>614,000</u>	<u>578,813</u>	<u>573,000</u>
TOTAL FUNDS AVAILABLE	<u>632,096</u>	<u>620,310</u>	<u>640,653</u>	<u>670,734</u>
Expenditures				
Salaries & Benefits	36,196	37,310	38,390	40,065
Supplies	214	1,500	923	1,500
Contractual Services	523,738	504,685	488,627	495,670
Maintenance	11,890	15,000	3,665	5,000
Sundry	0	100	11,313	100
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Sanitation Department Expend.	<u>572,038</u>	<u>558,595</u>	<u>542,919</u>	<u>542,335</u>
Transfers Out				
To Equipment Replacement Fund	<u>2,100</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Transfers Out	<u>2,100</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CURRENT EXPENDITURES	<u>574,138</u>	<u>558,595</u>	<u>542,919</u>	<u>542,335</u>
GAAP Adjustment	3,882			
Ending Cash Balance	<u>61,840</u>	<u>61,715</u>	<u>97,734</u>	<u>128,399</u>

FY 2010-2011 Sanitation Fund Revenue



FY 2010-2011 Sanitation Fund Expenditures



CITY OF CANTON
Sanitation Fund 2010-2011

FUND REVENUES BY SOURCE

<u>Receipts</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Estimated 2009-2010</u>	<u>Proposed 2010-2011</u>	<u>Percent Change</u>
Rental Income					
4041 Transfer Station Rent	0	24,000	24,000	24,000	0%
	0	24,000	24,000	24,000	0%
Charge for Service					
4510 Transfer Station Fees	54,742	60,000	56,827	54,000	-10%
4520 Garbage Service/Extra Lifts	501,999	510,000	465,913	460,000	-10%
4530 Fees from First Monday	30,700	20,000	32,073	35,000	75%
Total	587,442	590,000	554,813	549,000	-7%
Interfund Transfers					
4092 Transfer from First Monday	49,345	0	0	0	0%
	49,345	0	0	0	0%
TOTAL CURRENT RECEIPTS	636,787	614,000	578,813	573,000	-7%



CITY OF CANTON
Sanitation Fund 2010-2011

DEPARTMENTAL EXPENDITURES SUMMARY

<u>Department</u>	<u>Actual</u> <u>2008-2009</u>	<u>Budget</u> <u>2009-2010</u>	<u>Estimated</u> <u>2009-2010</u>	<u>Proposed</u> <u>2010-2011</u>	<u>Percent</u> <u>Change</u>
Fund Transfers	2,100	0	0	0	0%
Sanitation Department	572,038	558,595	542,919	542,335	-3%
Total Sanitation Fund	574,138	558,595	542,919	542,335	-3%



CITY OF CANTON**FUND EXPENDITURES DETAIL*****Sanitation Fund Transfers 2010-2011***

<u>Fund Expenditures</u>	<u>Actual</u> <u>2008-2009</u>	<u>Budget</u> <u>2009-2010</u>	<u>Estimated</u> <u>2009-2010</u>	<u>Proposed</u> <u>2010-2011</u>	<u>Percent</u> <u>Change</u>
Fund Transfers					
6 000 5699 To Equipment Repl. Fund	2,100	0	0	0	0%
TOTAL EXPENDITURES	2,100	0	0	0	0%



CITY OF CANTON**DEPARTMENTAL EXPENDITURES SUMMARY*****Sanitation Department 2010-2011***

<u>Expenditures</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Estimated 2009-2010</u>	<u>Proposed 2010-2011</u>	<u>Percent Change</u>
Salaries & Benefits	36,196	37,310	38,390	40,065	7%
Supplies	214	1,500	923	1,500	0%
Contractual Services	523,738	504,685	488,627	495,670	-2%
Maintenance	11,890	15,000	3,665	5,000	-67%
Sundry	0	100	11,313	100	0%
Capital Outlay	0	0	0	0	0%
TOTAL EXPENDITURES	572,038	558,595	542,919	542,335	-3%

CITY OF CANTON
Sanitation 2010-2011

DEPARTMENTAL EXPENDITURES DETAIL

<u>Expenditure</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Estimated 2009-2010</u>	<u>Proposed 2010-2011</u>	<u>Percent Change</u>
Salaries & Benefits					
6 775 5020 Skilled Labor	25,691	22,800	22,985	23,500	3%
6 775 5026 Skilled Labor Overtime	0	2,200	3,364	3,600	64%
6 775 5040 FICA	1,965	1,915	2,016	2,065	8%
6 775 5050 Retirement	3,756	3,865	4,071	3,760	-3%
6 775 5230 Health Insurance	4,785	6,530	5,953	7,140	9%
Total	36,196	37,310	38,390	40,065	7%
Supplies					
6 775 5130 Motor Vehicle Supplies	50	500	0	500	0%
6 775 5140 Minor Tools & Equipment	52	500	15	500	0%
6 775 5150 Other Supplies	111	500	908	500	0%
Total	214	1,500	923	1,500	0%
Contractual					
6 775 5210 Communications	124	200	0	450	125%
6 775 5220 Insurance - Liab, E&O, Prop	1,167	285	1,205	1,500	426%
6 775 5225 Workers' Comp Insurance	1,921	2,450	1,329	1,620	-34%
6 775 5240 Utilities	5,025	6,500	3,928	4,800	-26%
6 775 5283 Garbage Service	463,389	450,000	425,334	434,000	-4%
6 775 5284 Transfer Station	52,112	45,000	56,830	53,000	18%
6 775 5295 Spring Cleanup	0	0	0	0	0%
6 775 5290 Schools & Training	0	150	0	150	0%
6 775 5296 Travel & Meals	0	100	0	150	50%
Total	523,738	504,685	488,627	495,670	-2%
Maintenance					
6 775 5301 Buildings & Grounds Maint.	1,726	10,000	2,500	2,500	-75%
6 775 5330 Tools & Equipment Maint.	10,164	5,000	1,165	2,500	-50%
Total	11,890	15,000	3,665	5,000	-67%
Sundry					
6 775 5439 Employee/Citizen Recognition	0	100	33	100	0%
6 775 5442 Refunds	0	0	11,280	0	0%
Total	0	100	11,313	100	0%
Capital					
6 775 5501 Building & Grounds	0	0	0	0	0%
Total	0	0	0	0	0%
TOTAL EXPENDITURES	572,038	558,595	542,919	542,335	-3%
TOTAL SANITATION FUND EXPENDITURES	574,138	558,595	542,919	542,335	-3%

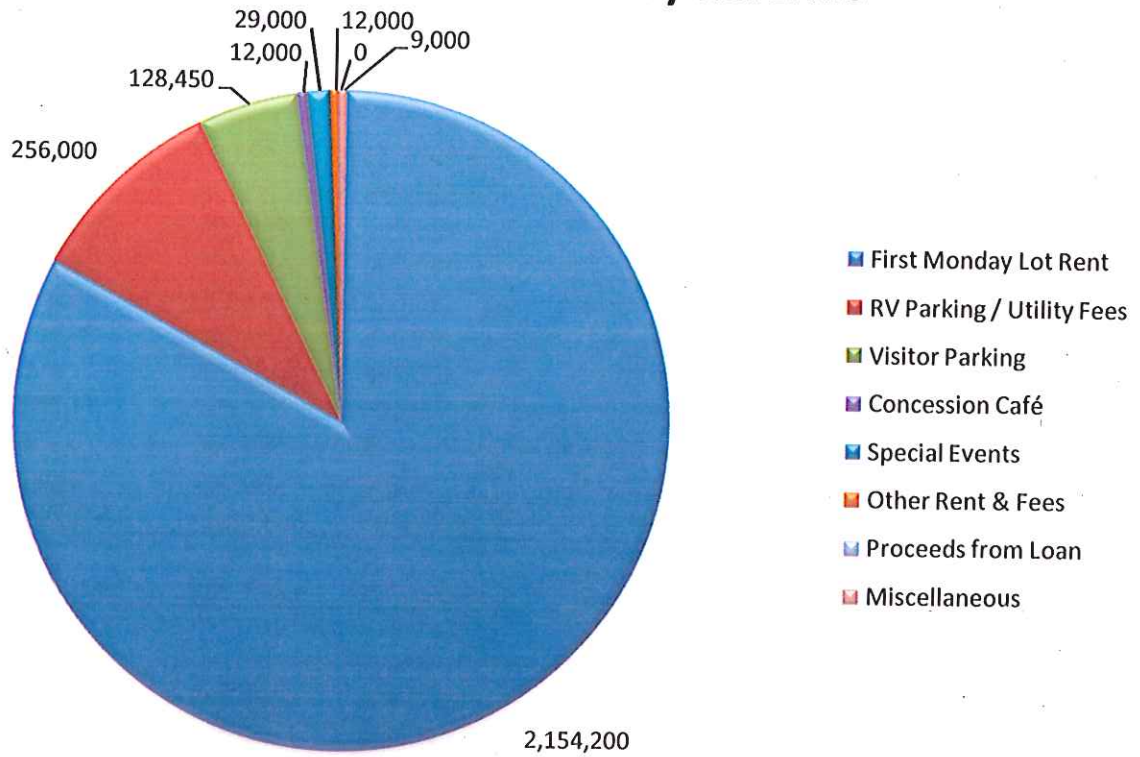
CITY OF CANTON

SUMMARY OF RECEIPTS AND EXPENDITURES

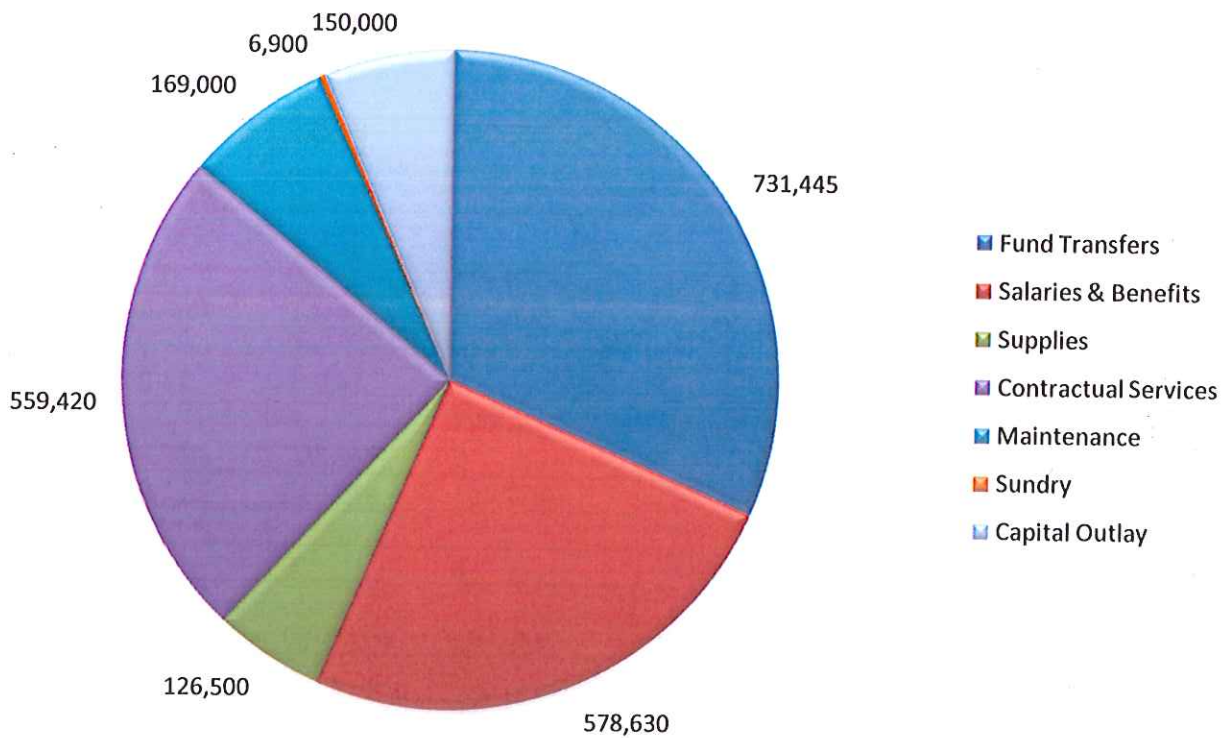
First Monday Fund 2010-2011

	Actual	Budget	Estimated	Proposed
	<u>2008-2009</u>	<u>2009-2010</u>	<u>2009-2010</u>	<u>2010-2011</u>
Beginning Cash Balance	1,840,241	1,360,322	884,457	352,280
Receipts				
First Monday Lot Rent	2,037,779	2,049,000	2,037,632	2,154,200
H&T Lot Rent	825,288	0	0	0
RV Parking / Utility Fees	235,755	242,000	236,285	256,000
Visitor Parking	130,800	128,000	128,778	128,450
Concession Café	90,540	80,000	86,238	12,000
Special Events	107,915	27,000	36,162	29,000
Hotel/Motel Tax	220,532	0	0	0
Other Rent & Fees	8,569	8,500	11,896	12,000
Proceeds from Loan	0	500,000	0	0
Miscellaneous	30,286	10,000	9,867	9,000
TOTAL CURRENT RECEIPTS	<u>3,687,463</u>	<u>3,044,500</u>	<u>2,546,857</u>	<u>2,600,650</u>
TOTAL FUNDS AVAILABLE	<u>5,527,704</u>	<u>4,404,822</u>	<u>3,431,314</u>	<u>2,952,930</u>
Expenditures				
Salaries & Benefits	652,789	596,535	614,483	578,630
Supplies	125,326	127,000	111,126	126,500
Contractual Services	899,510	590,530	506,989	559,420
Maintenance	168,628	173,000	164,212	169,000
Sundry	6,086	6,900	6,310	6,900
Capital Outlay	199,996	572,250	700,000	150,000
Other Disbursements	714,916	0	0	0
Total Expenditures	<u>2,767,252</u>	<u>2,066,215</u>	<u>2,103,120</u>	<u>1,590,450</u>
Transfers Out				
To Wastewater for Capital Imp.	0	0	0	0
To General Fund for Capital Imp.	0	0	0	30,000
To Debt Service for First Monday	669,316	81,365	81,365	31,340
To Debt Service for Wastewater	0	0	0	177,885
To Debt Service for Water	0	0	0	152,220
To General Fund	0	537,500	537,500	290,000
To Water Fund	474,475	0	0	0
To Wastewater Fund	604,015	200,000	200,000	0
To Sanitation Fund	49,345	0	0	0
To Special Revenue Fund	0	14,945	14,944	0
To Equipment Replacement Fund	80,000	0	0	0
To CVB & Marketing Fund	0	142,105	142,105	50,000
Total Transfers Out	<u>1,877,151</u>	<u>975,915</u>	<u>975,914</u>	<u>731,445</u>
Prior Year Adjustments	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CURRENT EXPENDITURES	<u>4,644,402</u>	<u>3,042,130</u>	<u>3,079,034</u>	<u>2,321,895</u>
GAAP Adjustment	1,155			
Ending Cash Balance	<u>884,457</u>	<u>1,362,692</u>	<u>352,280</u>	<u>631,035</u>

FY 2010-2011 First Monday Revenue



FY 2010-2011 First Monday Fund Expenditures



CITY OF CANTON

FUND REVENUES BY SOURCE

First Monday Fund 2010-2011

<u>Receipts</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Estimated 2009-2010</u>	<u>Proposed 2010-2011</u>	<u>Percent Change</u>
Taxes					
4275 Hotel/Motel Tax	220,532	0	0	0	0%
Total	220,532	0	0	0	0%
Fees					
4226 Building Impact Fees	236	0	183	0	0%
Total	236	0	183	0	0%
First Monday Rental Income					
4210 Reserved Outdoor Lots	865,401	875,000	858,000	865,000	-1%
4211 Lock and Leave Building	0	30,000	24,300	97,200	224%
4215 Trade Centers	751,740	750,000	752,000	775,000	3%
4216 Arbors	681,973	0	0	0	0%
4219 T-Section	143,315	0	0	0	0%
4220 Log Cabin Area Lots	236,753	200,000	226,000	225,000	13%
4224 Table/Chair Rentals	12,356	14,000	11,555	12,000	-14%
4225 Civic Center	171,529	180,000	165,777	180,000	0%
4243 RV Sites	217,720	225,000	221,073	240,000	7%
4251 Sr. Citizens Building Rent	0	0	3,971	4,000	100%
Total	3,080,787	2,274,000	2,262,676	2,398,200	5%
Special Events Receipts					
4250 Civic Center-Special Events	27,205	20,000	32,000	25,000	25%
4270 First Monday Special Events	9,090	7,000	4,162	4,000	-43%
4271 Antique Show/Western Swing	16,394	0	0	0	0%
4272 Bluegrass Festival	55,226	0	0	0	0%
Total	107,915	27,000	36,162	29,000	7%
Charge for Services					
4223 Civic Center Café	90,540	80,000	86,238	12,000	-85%
4227 Credit Card Service Fees	8,333	8,500	7,742	8,000	-6%
4230 Utility Fees	18,035	17,000	15,213	16,000	-6%
4239 Sr Citizens Bldg Parking	41,180	40,000	43,713	40,000	0%
4240 Hill Parking	9,810	8,000	13,598	7,000	-13%
4241 FM 859 Parking	50,620	45,000	44,373	45,000	0%
4244 Hwy 64 Parking	29,190	25,000	27,028	25,000	0%
4245 On-Grounds Parking	0	5,000	0	4,450	-11%
4246 Creek Parking / VIP Parking	0	5,000	65	7,000	40%
Total	247,707	233,500	237,970	164,450	-30%
Miscellaneous					
4200 Proceeds from Loan	0	500,000	0	0	-100%
4206 Proceeds from Sale of Property	0	0	0	0	0%
4231 Monument Sales	0	0	0	0	0%
4232 Souvenir Sales	52	0	0	0	0%
4260 Miscellaneous	21,582	4,000	4,100	3,000	-25%
4285 Interest	8,652	6,000	5,766	6,000	0%
Total	30,286	510,000	9,867	9,000	-98%
TOTAL CURRENT RECEIPTS	3,687,463	3,044,500	2,546,857	2,600,650	-15%
	-109-				



CITY OF CANTON**DEPARTMENTAL EXPENDITURES SUMMARY*****First Monday Fund 2010-2011***

<u>Department</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Estimated 2009-2010</u>	<u>Proposed 2010-2011</u>	<u>Percent Change</u>
Fund Transfers	1,877,151	975,915	975,914	731,445	-25%
First Monday Department	2,767,252	2,066,215	2,103,120	1,590,450	-23%
Total First Monday Fund	4,644,402	3,042,130	3,079,034	2,321,895	-24%



CITY OF CANTON**FUND EXPENDITURES DETAIL*****First Monday Fund Transfers 2010-2011***

<u>Fund Expenditures</u>	<u>Actual</u> <u>2008-2009</u>	<u>Budget</u> <u>2009-2010</u>	<u>Estimated</u> <u>2009-2010</u>	<u>Proposed</u> <u>2010-2011</u>	<u>Percent</u> <u>Change</u>
Fund Transfers					
3 000 5673 To Wastewater for Cap Imp	0	0	0	0	0%
3 000 5675 To General Fund for Cap Imp	0	0	0	30,000	100%
3 000 5682 To Debt Svc for First Monday	669,316	81,365	81,365	31,340	-61%
3 000 5683 To Debt Svc for Wastewater	0	0	0	177,885	100%
3 000 5684 To Debt Svc for Water	0	0	0	152,220	100%
3 000 5691 To Tourism & Mktg Fund	0	142,105	142,105	50,000	-65%
3 000 5693 To Wastewater Fund	604,015	200,000	200,000	0	-100%
3 000 5694 To Water Fund	474,475	0	0	0	0%
3 000 5695 To General Fund	0	537,500	537,500	290,000	-46%
3 000 5696 To Special Revenue	0	14,945	14,944	0	-100%
3 000 5697 To Sanitation Fund	49,345	0	0	0	0%
3 000 5699 To Equip. Replacement Fund	80,000	0	0	0	0%
TOTAL EXPENDITURES	1,877,151	975,915	975,914	731,445	-25%



CITY OF CANTON**DEPARTMENTAL EXPENDITURES SUMMARY***First Monday Department 2010-2011*

<u>Expenditures</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Estimated 2009-2010</u>	<u>Proposed 2010-2011</u>	<u>Percent Change</u>
Salaries & Benefits	652,789	596,535	614,483	578,630	-3%
Supplies	125,326	127,000	111,126	126,500	0%
Contractual Services	899,510	590,530	506,989	559,420	-5%
Maintenance	168,628	173,000	164,212	169,000	-2%
Sundry	6,086	6,900	6,310	6,900	0%
Capital Outlay	199,996	572,250	700,000	150,000	-74%
Other Disbursements	714,916	0	0	0	0%
TOTAL EXPENDITURES	2,767,252	2,066,215	2,103,120	1,590,450	-23%



CITY OF CANTON
First Monday 2010-2011

DEPARTMENTAL EXPENDITURES DETAIL

<u>Expenditure</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Estimated 2009-2010</u>	<u>Proposed 2010-2011</u>	<u>Percent Change</u>
Salaries & Benefits					
3 800 5010 Supervision	63,240	38,225	38,551	38,225	0%
3 800 5016 Supervision Overtime	0	1,350	369	1,000	-26%
3 800 5020 Skilled Labor	191,404	144,075	161,754	149,000	3%
3 800 5026 Skilled Labor Overtime	0	5,250	5,510	5,500	5%
3 800 5030 Part-time Labor	30,157	41,680	45,413	41,500	0%
3 800 5036 Part-time Labor Overtime	0	1,920	1,028	2,000	4%
3 800 5031 First Monday Payroll	170,756	182,000	175,065	202,000	11%
3 800 5032 Civic Center Labor	21,322	24,000	17,822	0	-100%
3 800 5033 Civic Center Café Labor	22,577	25,000	25,464	0	-100%
3 800 5034 Bluegrass Festival Labor	701	0	0	0	0%
3 800 5035 Contract Labor	17,076	15,000	16,184	18,000	20%
3 800 5040 FICA	38,233	35,460	36,030	33,600	-5%
3 800 5050 Retirement	48,780	43,265	42,992	41,225	-5%
3 800 5230 Health Insurance	47,649	37,310	43,023	41,580	11%
3 800 5060 TWC	895	2,000	5,278	5,000	150%
Total	652,789	596,535	614,483	578,630	-3%
Supplies					
3 800 5110 Office Supplies	16,214	20,000	15,569	20,000	0%
3 800 5111 Postage & Shipping	2,309	6,000	1,921	6,000	0%
3 800 5120 Wearing Apparel	4,556	6,000	5,000	5,000	-17%
3 800 5130 Motor Vehicle Supplies	16,857	22,500	21,820	22,500	0%
3 800 5140 Minor Tools & Equipment	7,520	7,000	8,500	7,000	0%
3 800 5141 Minor Office Equip./Furnish.	4,262	8,000	8,000	8,000	0%
3 800 5150 Other Supplies	2,827	2,500	3,239	3,000	20%
3 800 5156 Building Supplies	70,780	55,000	47,077	55,000	0%
Total	125,326	127,000	111,126	126,500	0%
Contractual					
3 800 5210 Communications	19,780	22,000	18,937	24,000	9%
3 800 5220 Insurance - Liab, E&O, Prop	11,111	11,060	10,609	11,150	1%
3 800 5222 Auto Insurance	2,509	2,510	2,092	2,100	-16%
3 800 5225 Workers' Comp Insurance	16,592	18,210	9,752	9,670	-47%
3 800 5234 Health & Wellness	315	1,500	0	1,000	-33%
3 800 5240 Utilities	392,597	350,000	256,470	325,000	-7%
3 800 5250 Freight & Express	20	0	0	0	0%
3 800 5255 Legal Fees	7,574	2,000	1,461	2,000	0%
3 800 5256 Professional Fees	9,144	9,000	3,982	9,000	0%
3 800 5257 Credit Card Fees	7,678	6,000	6,565	6,500	8%
3 800 5264 Souvenirs	109	0	0	0	0%
3 800 5265 Youth Organizations	5,000	5,000	5,000	0	-100%
3 800 5266 Bluegrass Festival	55,851	0	0	0	0%
3 800 5267 FM 859 Parking	16,870	13,850	13,963	12,500	-10%
3 800 5268 Special Events	13,942	4,500	6,000	4,500	0%

CITY OF CANTON
First Monday 2010-2011

DEPARTMENTAL EXPENDITURES DETAIL

<u>Expenditure</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Estimated 2009-2010</u>	<u>Proposed 2010-2011</u>	<u>Percent Change</u>
Contractual continued					
3 800 5269 Civic Center Café	58,047	50,000	62,765	3,000	-94%
3 800 5270 Association Dues	0	500	500	500	0%
3 800 5271 Chamber of Commerce	40,000	0	0	0	0%
3 800 5272 Scholarships	8,000	8,000	8,000	8,000	0%
3 800 5273 Antique Show/Western Swing	36,279	0	0	0	0%
3 800 5275 Publications / Advertising	192,448	0	0	30,000	100%
3 800 5278 Community Development	3,513	0	0	0	0%
3 800 5280 Rent / Lease	0	60,000	60,000	60,000	0%
3 800 5283 Garbage Service / Extra Lifts	0	22,400	36,909	42,500	90%
3 800 5290 Schools & Training	1,578	2,000	1,042	3,000	50%
3 800 5296 Travel & Meals	555	2,000	2,943	5,000	150%
Total	899,510	590,530	506,989	559,420	-5%
Maintenance					
3 800 5301 Buildings & Grounds Maint.	126,325	130,000	127,220	125,000	-4%
3 800 5320 Motor Vehicle Maintenance	8,071	10,000	5,592	10,000	0%
3 800 5330 Tools & Equipment Maint.	13,860	11,000	13,604	12,000	9%
3 800 5345 Office Equipment Maint.	20,372	22,000	17,795	22,000	0%
Total	168,628	173,000	164,212	169,000	-2%
Sundry					
3 800 5432 Cash Over / Short	687	200	471	200	0%
3 800 5435 Returned Checks	270	2,000	1,285	2,000	0%
3 800 5439 Employee/Citizen Recognition	1,078	2,000	827	2,000	0%
3 800 5440 Miscellaneous	3,106	2,500	2,831	2,500	0%
3 800 5442 Refunds	945	200	897	200	0%
Total	6,086	6,900	6,310	6,900	0%
Capital					
3 800 5501 Building & Grounds	190,805	572,250	700,000	150,000	-74%
3 800 5545 Office Equip./Furnishings	9,192	0	0	0	0%
Total	199,996	572,250	700,000	150,000	-74%
Other Disbursements					
3 800 5660 Rent	714,916	0	0	0	0%
Total	714,916	0	0	0	0%
TOTAL EXPENDITURES	2,767,252	2,066,215	2,103,120	1,590,450	-23%
TOTAL FIRST MONDAY FUND EXPEND.	4,644,402	3,042,130	3,079,034	2,321,895	-24%

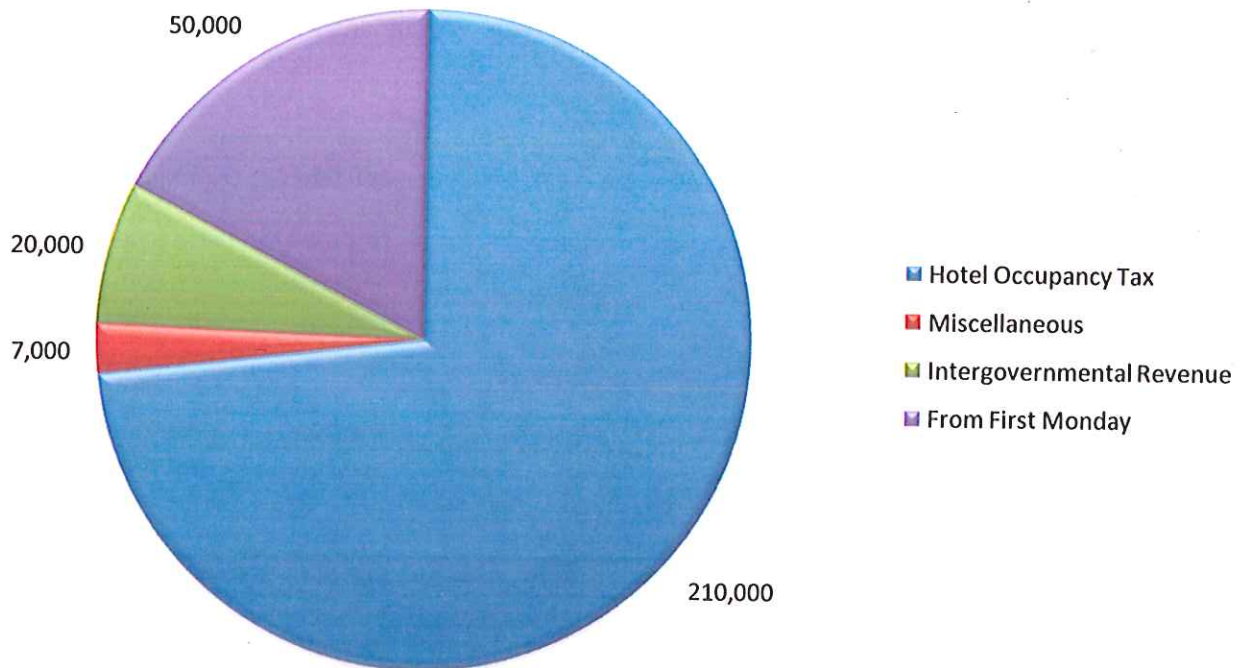
CITY OF CANTON

SUMMARY OF RECEIPTS AND EXPENDITURES

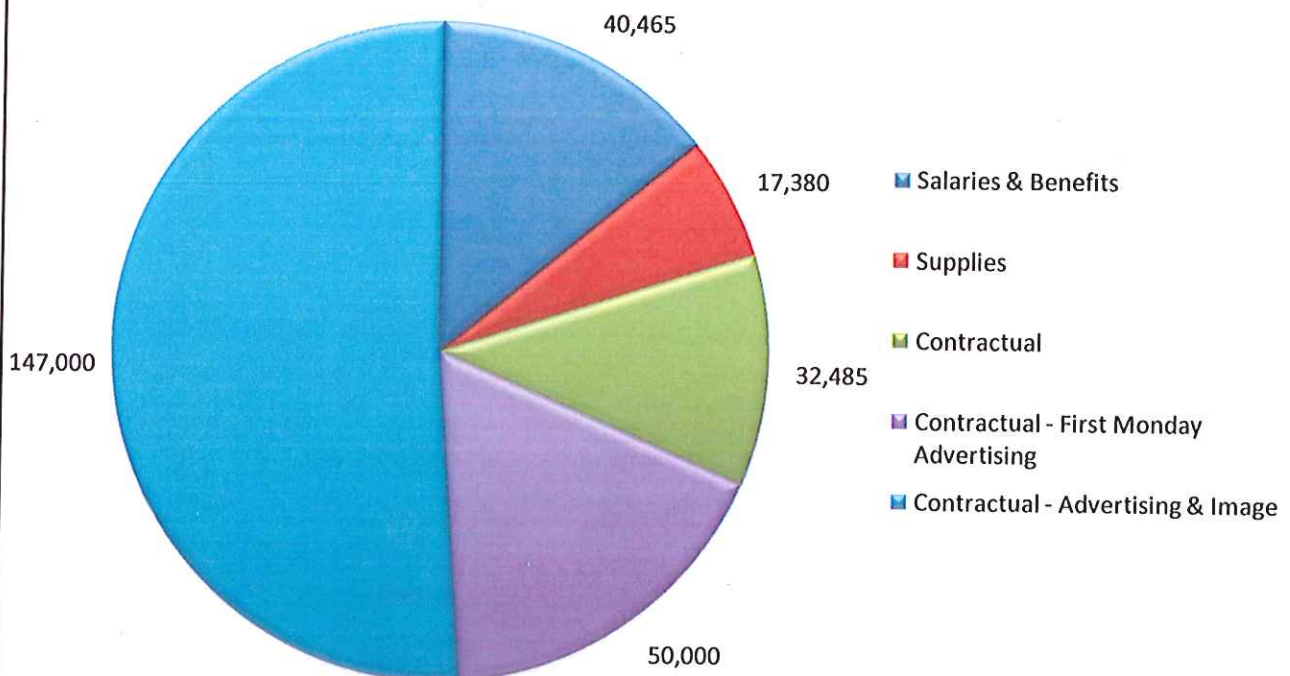
CVB & Marketing Fund 2010-2011

	<u>Actual</u> <u>2008-2009</u>	<u>Budget</u> <u>2009-2010</u>	<u>Estimated</u> <u>2009-2010</u>	<u>Proposed</u> <u>2010-2011</u>
Beginning Fund Balance	0	0	0	9,663
Receipts				
Hotel Occupancy Tax	0	180,000	210,000	210,000
Special Events	0	0	42,108	0
Miscellaneous	0	4,500	9,071	7,000
Intergovernmental Revenue	0	20,000	20,000	20,000
Total Receipts	0	204,500	281,179	237,000
Transfers In				
From First Monday	0	142,105	142,105	50,000
Total Transfers	0	142,105	142,105	50,000
 TOTAL CURRENT RECEIPTS	 0	 346,605	 423,284	 287,000
 TOTAL FUNDS AVAILABLE	 0	 346,605	 423,284	 296,663
Expenditures				
Salaries & Benefits	0	0	0	40,465
Supplies	0	0	0	17,380
Contractual	0	346,605	413,620	229,485
TOTAL CURRENT EXPENDITURES	0	346,605	413,620	287,330
Audit Adjustment	0			
Ending Cash Balance	0	0	9,663	9,333

FY 2010-2011 CVB & Marketing Revenue



FY 2010-2011 CVB & Marketing Fund Expenditures

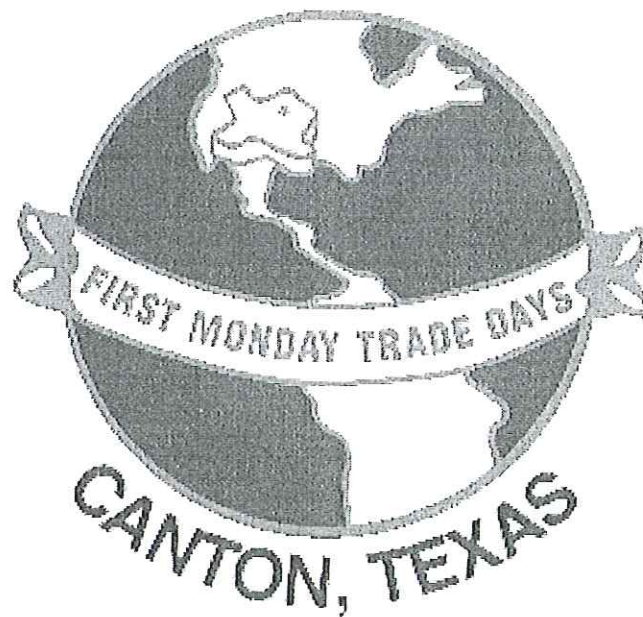


CITY OF CANTON

FUND REVENUES BY SOURCE

CVB & Marketing Fund 2010-2011

<u>Receipts</u>	<u>Actual</u> <u>2008-2009</u>	<u>Budget</u> <u>2009-2010</u>	<u>Estimated</u> <u>2009-2010</u>	<u>Proposed</u> <u>2010-2011</u>	<u>Percent</u> <u>Change</u>
Taxes					
4275 Hotel Occupancy Tax	0	180,000	210,000	210,000	17%
Total	0	180,000	210,000	210,000	17%
Special Events					
4272 Bluegrass Festival	0	0	42,108	0	0%
Total	0	0	42,108	0	0%
Miscellaneous					
4260 Miscellaneous	0	4,500	9,071	7,000	56%
Total	0	4,500	9,071	7,000	56%
Intergovernmental Revenue					
Transfer from CEDC	0	20,000	20,000	20,000	0%
Total	0	20,000	20,000	20,000	0%
Transfers In					
4092 From First Monday	0	142,105	142,105	50,000	-65%
Total	0	142,105	142,105	50,000	-65%
 TOTAL CURRENT RECEIPTS	 0	 346,605	 423,284	 287,000	 -17%



CITY OF CANTON**DEPARTMENTAL EXPENDITURES SUMMARY*****CVB & Marketing Fund 2010-2011***

<u>Expenditures</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Estimated 2009-2010</u>	<u>Proposed 2010-2011</u>	<u>Percent Change</u>
Salaries & Benefits	0	0	0	40,465	100%
Supplies	0	0	0	17,380	100%
Contractual	0	346,605	413,620	229,485	-34%
TOTAL EXPENDITURES	0	346,605	413,620	287,330	-17%

CITY OF CANTON

DEPARTMENTAL EXPENDITURES DETAIL

CVB & Marketing Fund 2010-2011

<u>Expenditure</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Estimated 2009-2010</u>	<u>Proposed 2010-2011</u>	<u>Percent Change</u>
Salaries & Benefits					
A 850 5020 Skilled Labor	0	0	0	25,650	100%
A 850 5026 Skilled Labor Overtime	0	0	0	2,750	100%
A 850 5040 FICA	0	0	0	2,175	100%
A 850 5050 Retirement	0	0	0	3,950	100%
A 850 5230 Health Insurance	0	0	0	5,940	100%
Total	0	0	0	40,465	100%
Supplies					
A 850 5110 Office Supplies	0	0	0	8,000	100%
A 850 5111 Postage	0	0	0	5,000	100%
A 850 5141 Minor Office Equip. & Furn.	0	0	0	4,380	100%
Total	0	0	0	17,380	100%
Contractual					
A 850 5210 Communications	0	0	0	2,500	100%
A 850 5225 Worker's Comp	0	0	0	85	100%
A 850 5256 Professional Fees	0	0	0	15,000	100%
A 850 5266 Bluegrass Festival	0	0	38,575	0	0%
A 850 5268 Special Events	0	13,000	13,500	4,400	-66%
A 850 5271 Chamber of Commerce	0	40,000	39,065	0	-100%
A 850 5274 Subscriptions / Memberships	0	0	0	2,000	100%
A 850 5278 Community Dev. Projects	0	20,000	17,129	4,000	-80%
A 850 5290 Schools & Training	0	0	0	4,500	100%
Total	0	73,000	108,269	32,485	-56%
Contractual - First Monday Advertising					
A 850 5279 City's First Monday Advert.	0	67,000	75,000	34,000	-49%
A 850 Public Relations Marketing	0	0	0	3,000	100%
A 850 July 4th Fireworks	0	0	0	13,000	100%
Total	0	67,000	75,000	50,000	-25%
Contractual - Advertising & Image					
A 850 5275 Publications & Advertising	0	197,605	225,000	129,000	-35%
A 850 Travel Shows	0	0	0	8,000	100%
A 850 5296 Travel & Meals	0	9,000	5,351	5,000	-44%
A 850 Materials	0	0	0	5,000	100%
Total	0	206,605	230,351	147,000	-29%
TOTAL CVB & MARKETING EXPENSES	0	346,605	413,620	287,330	-17%

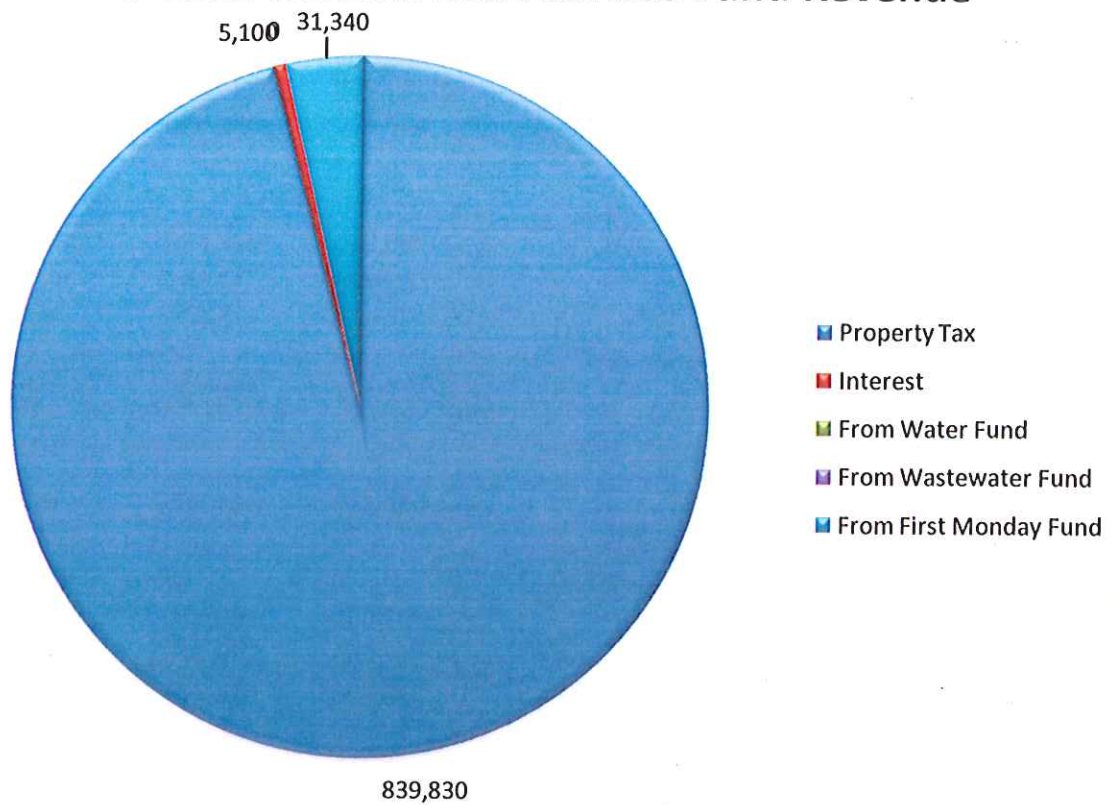
CITY OF CANTON

SUMMARY OF RECEIPTS AND EXPENDITURES

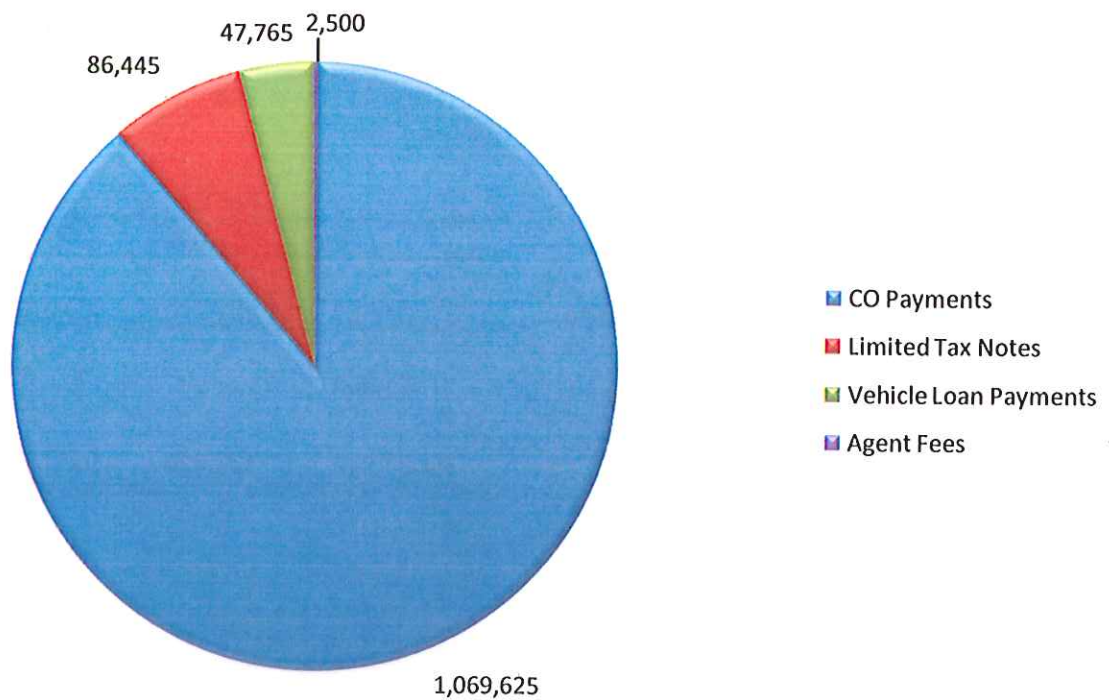
General Debt Service Fund 2010-2011

	<u>Actual</u> <u>2008-2009</u>	<u>Budget</u> <u>2009-2010</u>	<u>Estimated</u> <u>2009-2010</u>	<u>Proposed</u> <u>2010-2011</u>
Beginning Fund Balance	447,920	622,885	1,034,043	1,317,002
Receipts				
Property Tax	795,995	782,820	800,810	839,830
Rent - EMS	18,276	18,300	18,276	0
Interest	4,905	5,000	6,978	5,100
Miscellaneous	0	0	0	0
Total Receipts	819,177	806,120	826,064	844,930
Transfer In				
From First Monday Fund	669,316	81,365	81,365	31,340
From First Monday for Wastewater	0	0	177,885	177,885
From First Monday for Water Fund	0	0	152,220	152,220
From Water Fund	153,340	150,470	150,470	0
From Wastewater Fund	177,000	176,940	176,940	0
Total Transfer In	999,656	408,775	738,880	361,445
TOTAL CURRENT RECEIPTS	1,818,832	1,214,895	1,564,944	1,206,375
TOTAL FUNDS AVAILABLE	2,266,752	1,837,780	2,598,987	2,523,377
Expenditures				
CO Payments	1,069,431	1,062,950	1,062,945	1,069,625
Limited Tax Notes	45,440	45,445	45,445	86,445
FM Loan Payments	158,264	142,990	26,371	0
EMS Building Payments	20,994	22,345	18,516	0
Vehicle Loan Payments	9,256	48,540	47,757	47,765
Agent Fees	1,019	2,500	950	2,500
Total Expenditures	1,304,403	1,324,770	1,201,985	1,206,335
Transfers Out				
To Revenue Debt Service Fund	0	80,000	80,000	0
Total Transfers Out	0	80,000	80,000	0
TOTAL CURRENT EXPENDITURES	1,304,403	1,404,770	1,281,985	1,206,335
Audit Adjustment	71,694			
Ending Fund Balance	1,034,043	433,010	1,317,002	1,317,042

FY 2010-2011 General Debt Service Fund Revenue



FY 2010-2011 General Debt Service Fund Expenditures



CITY OF CANTON**FUND REVENUES BY SOURCE*****Debt Service Fund 2010-2011***

<u>Receipts</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Estimated 2009-2010</u>	<u>Proposed 2010-2011</u>	<u>Percent Change</u>
Taxes					
4310 Property Tax	779,392	770,320	769,385	819,830	6%
4311 Delinquent Taxes	7,265	6,100	20,350	10,000	64%
4312 Penalties & Interest	9,338	6,400	11,075	10,000	56%
Total	795,995	782,820	800,810	839,830	7%
Rental Income					
4320 EMS Building Rent	18,276	18,300	18,276	0	-100%
Total	18,276	18,300	18,276	0	-100%
Miscellaneous					
4350 Miscellaneous	0	0	0	0	0%
4395 Interest	4,905	5,000	6,978	5,100	2%
Total	4,905	5,000	6,978	5,100	2%
Transfers In					
4082 From FM for First Monday	669,316	81,365	81,365	31,340	-61%
4083 From FM for Wastewater	0	0	177,885	177,885	100%
4084 From FM for Water	0	0	152,220	152,220	100%
4093 From Wastewater Fund	177,000	176,940	176,940	0	-100%
4094 From Water Fund	153,340	150,470	150,470	0	-100%
Total	999,656	408,775	738,880	361,445	-12%
 TOTAL CURRENT RECEIPTS	 1,818,832	 1,214,895	 1,564,944	 1,206,375	 -1%



CITY OF CANTON**DEPARTMENTAL EXPENDITURES SUMMARY*****General Debt Service 2010-2011***

<u>Expenditures</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Estimated 2009-2010</u>	<u>Proposed 2010-2011</u>	<u>Percent Change</u>
Fund Transfer To Revenue Debt Svc	0	80,000	80,000	0	-100%
Certificates of Obligation	1,069,431	1,062,950	1,062,945	1,069,625	1%
2010 Limited Tax Note	0	0	0	41,005	100%
2008 Limited Tax Note	45,440	45,445	45,445	45,440	0%
First Monday Construction Loans	158,264	142,990	26,371	0	-100%
EMS Building Construction Loan	20,994	22,345	18,516	0	-100%
Vehicle Loans	9,256	48,540	47,757	47,765	-2%
Agent Fees	1,019	2,500	950	2,500	0%
TOTAL EXPENDITURES	1,304,403	1,404,770	1,281,985	1,206,335	-14%

CITY OF CANTON

DEPARTMENTAL EXPENDITURES DETAIL

General Debt Service Fund 2010-2011

<u>Expenditure</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Estimated 2009-2010</u>	<u>Proposed 2010-2011</u>	<u>Percent Change</u>
4 000 5689 Fund Transfer to Rev Debt	0	80,000	80,000	0	100%
Total	0	80,000	80,000	0	100%
4 900 5601 Cert. of Obligation-Principal	830,000	845,000	845,000	880,000	4%
4 900 5611 Cert. of Obligation-Interest	239,431	217,950	217,945	189,625	-13%
Total	1,069,431	1,062,950	1,062,945	1,069,625	1%
4 900 5602 FM Building Loan-Principal	152,276	113,980	26,315	0	-100%
4 900 5613 FM Building Loan-Interest	5,988	29,010	56	0	-100%
Total	158,264	142,990	26,371	0	-100%
4 900 5603 EMS Building Loan-Principal	19,005	21,500	18,429	0	-100%
4 900 5614 EMS Building Loan-Interest	1,989	845	87	0	-100%
Total	20,994	22,345	18,516	0	-100%
4 900 5605 Vehicle Loan-Principal	9,204	17,925	44,756	30,715	71%
4 900 5615 Vehicle Loan-Interest	53	30,615	3,001	17,050	100%
Total	9,256	48,540	47,757	47,765	-2%
4 900 5606 2008 Ltd. Tax Note-Principal	24,450	25,335	25,335	26,360	4%
4 900 5616 2008 Ltd. Tax Note-Interest	20,990	20,110	20,110	19,080	-5%
Total	45,440	45,445	45,445	45,440	0%
4 900 5607 2010 Ltd. Tax Note-Principal	0	0	0	25,000	100%
4 900 5617 2010 Ltd. Tax Note-Interest	0	0	0	16,005	100%
Total	0	0	0	41,005	100%
4 900 5625 Agent Fees	1,019	2,500	950	2,500	0%
Total	1,019	2,500	950	2,500	0%
TOTAL GENERAL DEBT FUND EXPEND.	1,304,403	1,404,770	1,281,985	1,206,335	-14%

CITY OF CANTON
2010-2011

GENERAL DEBT SERVICE FUND
Current Debt Service Requirements

ISSUE DATE	TITLE and PURPOSE	CURRENT REQUIREMENTS			DEBT BALANCE	
		PRINCIPAL	INTEREST	TOTAL	10/1/2010	9/30/2011
2003	Combination Tax and Revenue Certificates of Obligation - Street / Water Plant / Wastewater Plant Improv.	165,000	84,775	249,775	2,035,000	1,870,000
2003	Combination Tax and Revenue Refunding C.O.s - Wastewater Plant / Water Tower / Civic Center	165,000	9,100	174,100	260,000	95,000
2007	Combination Tax and Revenue Certificates of Obligation - Street Improvements	60,000	48,800	108,800	1,220,000	1,160,000
2008	Combination Tax and Revenue Refunding C.O.s - Street Improvements	\$490,000	\$46,950	\$536,950	\$1,515,000	1,025,000
2008	Limited Tax Note - Hwy 64 Property & Renov.	26,362	19,079	\$45,441	450,589	424,227
2009	Public Prop Fin Act Contract - Fire Engine	30,714	17,044	\$47,757	339,044	308,330
2010	Limited Tax Note - Street / Utility Improvements	25,000	16,006	\$41,006	0	725,000
Total Budgeted Requirements		<u>\$937,076</u>	<u>\$225,748</u>	<u>\$1,162,823</u>		
TOTAL DEBT OUTSTANDING					<u>\$5,819,633</u>	<u>\$5,607,557</u>

CITY OF CANTON

2010-2011

GENERAL DEBT SERVICE FUND*Statement of Bonded Indebtedness*

ISSUE DATE	TITLE and PURPOSE	TERM (Yrs)	ORIGINAL ISSUE AMOUNT	RETIRED IN PREVIOUS YEARS	DEBT BALANCE 10/1/2010	DEBT BALANCE 9/30/2011
2003	Combination Tax and Revenue Certificates of Obligation 4 - 4.4% - Street / Water Plant / Wastewater Plant Improv.	15	3,000,000	810,000	2,035,000	1,870,000
2003	Combination Tax and Revenue Refunding C.O.s 2.5 - 3.5% - Wastewater Plant / Water Tower / Civic Center	10	2,230,000	1,970,000	260,000	95,000
2007	Combination Tax and Revenue Certificates of Obligation 4% - Street Improvements	11	1,400,000	180,000	1,220,000	1,160,000
2008	Combination Tax and Revenue Refunding C.O.s 3.099% - Street Improvements	5	\$2,460,000	\$945,000	1,515,000	\$1,025,000
2008	Limited Tax Note 4.35% - Hwy 64 Property & Renovations	7	500,000	49,411	450,589	424,227
2009	Public Property Finance Act Contract - Fire Engine 4.97%	10	383,800	44,756	339,044	308,330
2010	Limited Tax Note - Street / Utility Improvements	7	750,000	0	0	725,000
TOTAL			<u>\$10,723,800</u>	<u>\$3,999,167</u>	<u>\$5,819,633</u>	<u>\$5,607,557</u>

CITY OF CANTON**GENERAL DEBT SERVICE FUND**

2010-2011

Schedule of Requirements Oct 1, 2010 to Maturity

FISCAL YEAR ENDING 9-30	PRINCIPAL	INTEREST	TOTAL
2011	962,076	241,753	1,203,828
2012	949,789	212,031	1,161,820
2013	912,633	179,289	1,091,921
2014	685,612	147,571	833,182
2015	1,015,284	128,106	1,143,390
2016	699,250	83,288	782,537
2017	731,223	56,073	787,295
2018	568,295	26,662	594,957
2019	45,472	2,286	47,757
TOTAL	\$6,569,633	\$1,077,058	\$7,646,691



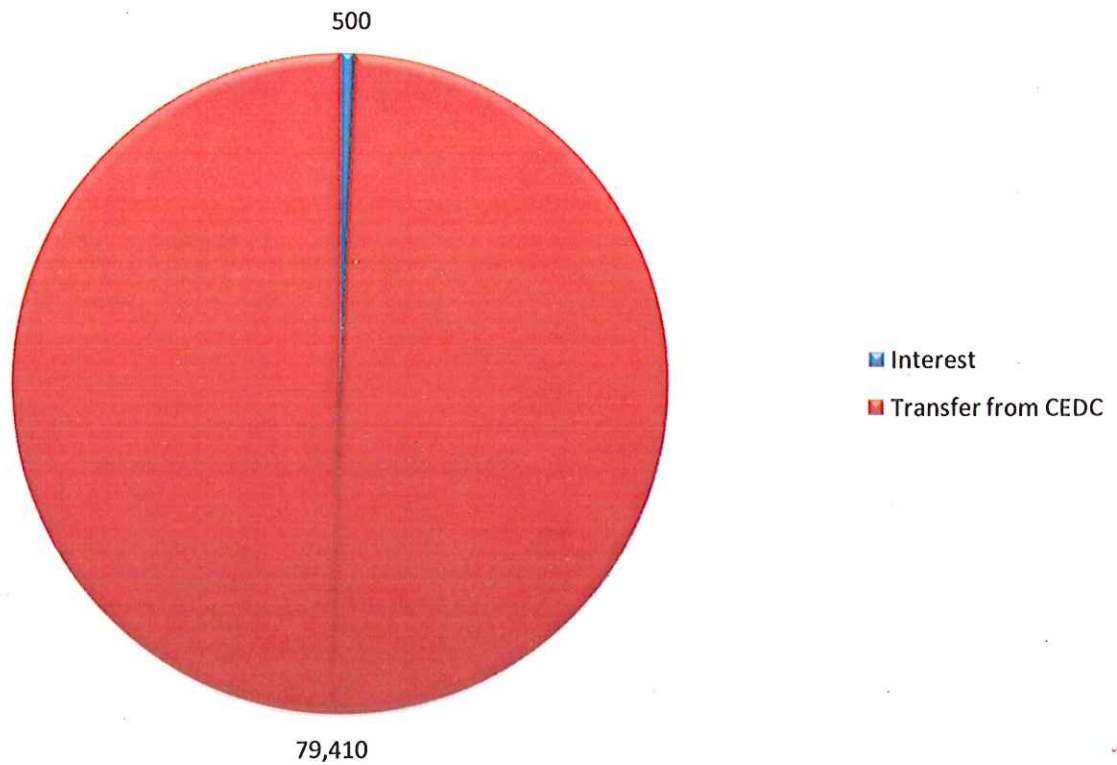
CITY OF CANTON

SUMMARY OF RECEIPTS AND EXPENDITURES

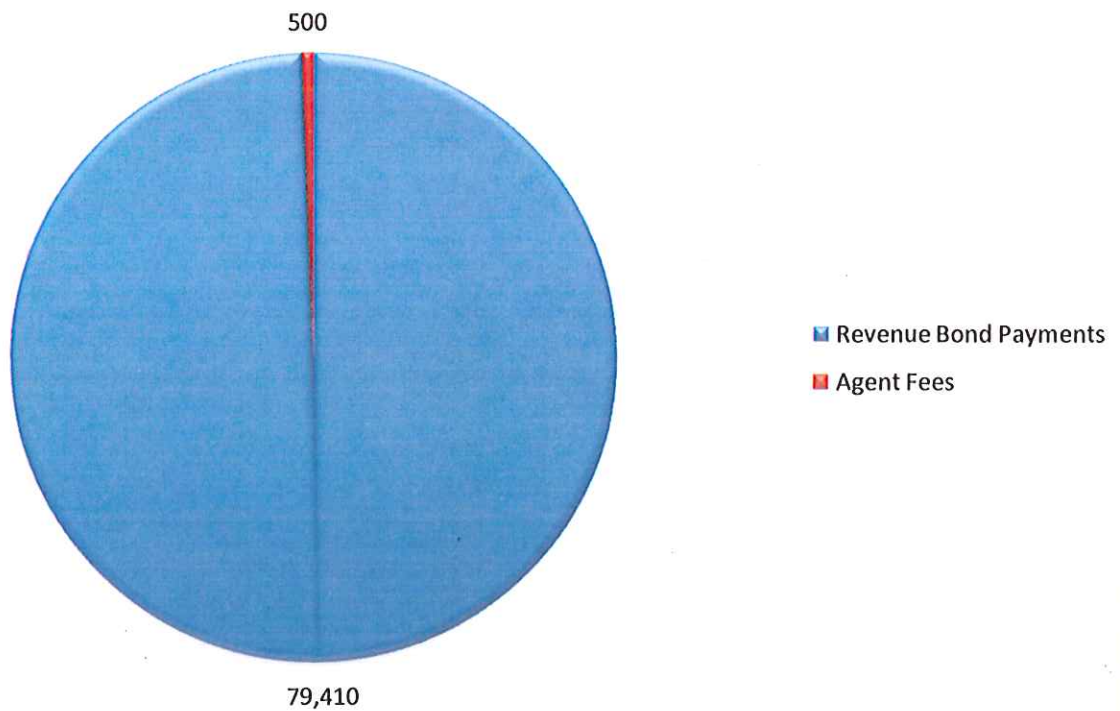
Revenue Debt Service Fund 2010-2011

	<u>Actual</u> <u>2008-2009</u>	<u>Budget</u> <u>2009-2010</u>	<u>Estimated</u> <u>2009-2010</u>	<u>Proposed</u> <u>2010-2011</u>
Beginning Fund Balance	0	0	0	81,638
Receipts				
Interest	0	2,500	1,638	500
Total Receipts	0	2,500	1,638	500
Intergovernmental Transfers				
Transfer from CEDC	0	0	26,262	79,410
Total Intergovernmental Transfers	0	0	26,262	79,410
Transfers In				
From General Debt Service Fund	0	80,000	80,000	0
From Water Fund	0	34,410	0	0
Total Transfers In	0	114,410	80,000	0
TOTAL CURRENT RECEIPTS	0	116,910	107,900	79,910
TOTAL FUNDS AVAILABLE	0	116,910	107,900	161,548
Expenditures				
Revenue Bond Payments	0	34,410	26,262	79,410
Agent Fees	0	60,000	0	500
TOTAL CURRENT EXPENDITURES	0	94,410	26,262	79,910
Audit Adjustment	0			
Ending Fund Balance	0	22,500	81,638	81,638

FY 2010-2011 Revenue Debt Service Fund Revenue



FY 2010-2011 Revenue Debt Service Fund Expenditures



CITY OF CANTON
2010-2011

REVENUE DEBT SERVICE FUND
Current Debt Service Requirements

ISSUE DATE	TITLE and PURPOSE	CURRENT REQUIREMENTS			DEBT BALANCE	
		PRINCIPAL	INTEREST	TOTAL	10/1/2010	9/30/2011
2010	Revenue Bond - Water System Impr. including Water Well & Bulk Chemical Stor. Bldg.	35,000	44,410	79,410	1,045,000	1,010,000
Total Budgeted Requirements		<u>\$35,000</u>	<u>\$44,410</u>	<u>\$79,410</u>		
TOTAL DEBT OUTSTANDING					<u>\$1,045,000</u>	<u>\$1,010,000</u>

CITY OF CANTON

2010-2011

REVENUE DEBT SERVICE FUND*Statement of Bonded Indebtedness*

ISSUE DATE	TITLE and PURPOSE	TERM (Yrs)	ORIGINAL ISSUE AMOUNT	RETIRED IN PREVIOUS YEARS	DEBT BALANCE 10/1/2010	DEBT BALANCE 9/30/2011	
2010	Revenue Bond - Water System Impr. including Water Well & Bulk Chemical Stor. Bldg.	4.0 - 4.4%	20	1,060,000	15,000	1,045,000	1,010,000
TOTAL			<u>\$1,060,000</u>	<u>\$15,000</u>	<u>\$1,045,000</u>	<u>\$1,010,000</u>	

CITY OF CANTON**REVENUE DEBT SERVICE FUND**

2010-2011

Schedule of Requirements Oct 1, 2010 to Maturity

FISCAL YEAR ENDING 9-30	PRINCIPAL	INTEREST	TOTAL
2011	35,000	44,410	44,410
2012	40,000	42,923	77,923
2013	40,000	41,223	81,223
2014	40,000	39,523	79,523
2015	40,000	37,823	77,823
2016	40,000	36,123	76,123
2017	45,000	34,423	79,423
2018	45,000	32,510	77,510
2019	45,000	30,598	75,598
2020	50,000	28,685	73,685
2021	50,000	26,560	76,560
2022	55,000	24,560	74,560
2023	55,000	22,360	77,360
2024	60,000	20,160	75,160
2025	60,000	17,670	77,670
2026	65,000	15,180	75,180
2027	65,000	12,320	77,320
2028	70,000	9,460	74,460
2029	70,000	6,380	76,380
2030	75,000	3,300	73,300
TOTAL	\$1,045,000	\$526,191	\$1,501,191



CITY OF CANTON**SUMMARY OF RECEIPTS AND EXPENDITURES*****Capital Improvement Fund 2010-2011***

	<u>Actual</u> <u>2008-2009</u>	<u>Budget</u> <u>2009-2010</u>	<u>Estimated</u> <u>2009-2010</u>	<u>Proposed</u> <u>2010-2011</u>
Beginning Cash Balance	1,226,002	78,404	302,899	100,214
Receipts				
Series 2007 CO for Street Imp	5,774	0	280	0
Series 1995 CO for Street Imp	136	0	4	0
Series 2003 CO for Wtr/Swr/Streets	-1,111	0	45	0
2010 Utility Revenue Bond Proceeds	0	1,062,500	1,033,486	0
2010 Limited Tax Note Proceeds	0	0	0	750,000
Total Receipts	4,798	1,062,500	1,033,815	750,000
Transfer In				
From General Fund	118,917	0	0	0
From Water Fund	19,350	0	0	0
Total Transfer In	138,267	0	0	0
TOTAL CURRENT RECEIPTS	143,065	1,062,500	1,033,815	750,000
TOTAL FUNDS AVAILABLE	1,369,067	1,140,904	1,336,714	850,214
Expenditures				
Etheridge Rd & Street Projects	841,291	115,000	115,000	0
Water Plant Capital Improvements	173,090	120,500	121,500	0
Hwy 64 Land Purchase & Renov.	51,789	0	0	0
Water Well	0	750,000	750,000	0
Bulk Chemical Storage Building	0	250,000	250,000	0
2010 Street Projects	0	0	0	750,000
TOTAL CURRENT EXPENDITURES	1,066,171	1,235,500	1,236,500	750,000
Audit Adjustment	2			
Ending Cash Balance	302,899	-94,596	100,214	100,214

CITY OF CANTON

FUND REVENUES BY SOURCE

Capital Improvement Fund 2010-2011

	Actual	Budget	Estimated	Proposed	Percent
<u>Receipts</u>	<u>2008-2009</u>	<u>2009-2010</u>	<u>2009-2010</u>	<u>2010-2011</u>	<u>Change</u>
Certificates of Obligation					
7 910 4610 Series 2007 C.O. for Streets	5,774	0	280	0	0%
7 911 4610 Series 1995/2008 Ref. C.O.	136	0	4	0	0%
7 912 4610 Series 2003 C.O. for Streets	(0)	0	45	0	0%
7 913 4610 Series 2003 C.O. For WTP	(1,111)	0	0	0	0%
Total	4,798	0	329	0	0%
Limited Tax Notes					
7 919 4610 2010 Tax Note Proceeds	0	0	0	750,000	100%
Total	0	0	0	750,000	100%
Utility System Revenue Bonds					
7 917 4610 Series 2010 for Well/Chm Bldg	0	1,062,500	1,033,486	0	-100%
Total	0	1,062,500	1,033,486	0	-100%
Transfers In					
7 916 4095 From General Fund for Renov.	118,917	0	0	0	0%
7 913 4094 From Water Fund for WTP	19,350	0	0	0	0%
Total	138,267	0	0	0	0%
TOTAL CURRENT RECEIPTS	143,065	1,062,500	1,033,815	750,000	-29%

CITY OF CANTON

DEPARTMENTAL EXPENDITURES SUMMARY

Capital Improvement Fund 2010-2011

<u>Expenditures</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Estimated 2009-2010</u>	<u>Proposed 2010-2011</u>	<u>Percent Change</u>
Series 2010 Utility Revenue Bond					
Water Well	0	750,000	750,000	0	-100%
Bulk Chemical Storage Bldg	0	250,000	250,000	0	-100%
Series 2007 C.O.					
Street Improvements	841,291	115,000	115,000	0	-100%
Series 2003 C.O.					
Water Plant Improvements	173,090	120,500	121,500	0	-100%
Wastewater Plant Improvements	0	0	0	0	0%
Street Improvements	0	0	0	0	0%
2010 Limited Tax Note					
Street Improvements	0	0	0	750,000	100%
2008 Limited Tax Note					
Hwy 64 Land Purchase	2,460	0	0	0	0%
Hwy 64 Renovation	49,329	0	0	0	0%
TOTAL EXPENDITURES	1,066,171	1,235,500	1,236,500	750,000	-39%

CITY OF CANTON

DEPARTMENTAL EXPENDITURES DETAIL

Capital Improvement Fund

<u>Expenditure</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Estimated 2009-2010</u>	<u>Proposed 2010-2011</u>	<u>Percent Change</u>
Certificates of Obligation, 1995 Series for Street Improvements					
7 911 5510 Capital Street Projects	0	0	0	0	0%
Total	0	0	0	0	0%
Certificates of Obligation, 2003 Series for Water Plant, Wastewater Plant & Street Improvements					
7 913 5515 Water Plant Capital Projects	173,090	120,500	121,500	0	-100%
7 914 5516 Wastewater Plant Capital Proj	0	0	0	0	0%
Total	173,090	120,500	121,500	0	-100%
Certificates of Obligation, 2007 Series for Street Improvements					
7 910 5510 Capital Street Projects	191,622	115,000	115,000	0	-100%
7 910 5518 Etheridge Road	649,669	0	0	0	0%
Total	841,291	115,000	115,000	0	-100%
2008 Limited Tax Note					
7 916 5550 Land Purchase	2,460	0	0	0	0%
7 916 5555 PD/Complex Renovations	49,329	0	0	0	0%
Total	51,789	0	0	0	0%
2010 Utility System Revenue Bond for Water Well & Bulk Chemical Storage Building					
7 917 5514 Water Well	0	750,000	750,000	0	-100%
7 917 5524 Bulk Chemical Storage Bldg	0	250,000	250,000	0	-100%
Total	0	1,000,000	1,000,000	0	-100%
2010 Limited Tax Note for Streets/Water/Wastewater Improvements					
7 919 5510 Streets & Alleys Capital Exp	0	0	0	750,000	100%
Total	0	0	0	750,000	100%
TOTAL CAPITAL FUND EXPENDITURES	1,066,171	1,235,500	1,236,500	750,000	-39%

CITY OF CANTON

SUMMARY OF RECEIPTS AND EXPENDITURES

Equipment Replacement Fund 2010-2011

	<u>Actual</u> <u>2008-2009</u>	<u>Budget</u> <u>2009-2010</u>	<u>Estimated</u> <u>2009-2010</u>	<u>Proposed</u> <u>2010-2011</u>
Beginning Fund Balance	0	37,558	54,778	99,044
Receipts				
Transfer from Other Funds	174,200	64,800	64,800	53,000
Loan Proceeds	0	380,000	380,000	0
Sale of Equipment	29,487	0	1,066	500
TOTAL CURRENT RECEIPTS	<u>203,687</u>	<u>444,800</u>	<u>445,866</u>	<u>53,500</u>
TOTAL FUNDS AVAILABLE	<u>203,687</u>	<u>482,358</u>	<u>500,644</u>	<u>152,544</u>
Expenditures				
Miscellaneous	2,250	0	0	0
Motor Vehicles	68,821	386,200	386,193	53,000
Equipment	77,838	64,800	15,408	0
TOTAL CURRENT EXPENDITURES	<u>148,909</u>	<u>451,000</u>	<u>401,601</u>	<u>53,000</u>
Audit Adjustment	0			
Ending Cash Balance	<u>54,778</u>	<u>31,358</u>	<u>99,044</u>	<u>99,544</u>

CITY OF CANTON

FUND REVENUES BY SOURCE

Equipment Replacement Fund 2010-2011

<u>Receipts</u>	<u>Actual</u> <u>2008-2009</u>	<u>Budget</u> <u>2009-2010</u>	<u>Estimated</u> <u>2009-2010</u>	<u>Proposed</u> <u>2010-2011</u>	<u>Percent</u> <u>Change</u>
Proceeds from Loan					
9 000 4000 Proceeds from Loan	0	380,000	380,000	0	-100%
Total	0	380,000	380,000	0	-100%
Proceeds from Sale of Assets					
9 000 4092 Sale of Surplus Equipment	29,487	0	1,066	500	100%
Total	29,487	0	1,066	500	100%
Transfers In					
9 000 4092 From First Monday Fund	80,000	0	0	0	0%
9 000 4094 From Water Fund	36,100	0	0	0	0%
9 000 4095 From General Fund	56,000	64,800	64,800	53,000	-18%
9 000 4097 From Sanitation Fund	2,100	0	0	0	0%
Total	174,200	64,800	64,800	53,000	-18%
TOTAL CURRENT RECEIPTS	203,687	444,800	445,866	53,500	-88%

CITY OF CANTON

DEPARTMENTAL EXPENDITURES SUMMARY

Equipment Replacement Fund 2010-2011

<u>Expenditures</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Estimated 2009-2010</u>	<u>Proposed 2010-2011</u>	<u>Percent Change</u>
Miscellaneous	2,250	0	0	0	0%
Motor Vehicles					
Police	11,815	0	0	53,000	100%
Fire	0	386,200	386,193	0	-100%
Parks	17,967	0	0	0	0%
Water Distribution	20,411	0	0	0	0%
First Monday	18,628	0	0	0	0%
Total Motor Vehicles	68,821	386,200	386,193	53,000	-86%
Equipment					
Streets	4,500	0	2,975	0	0%
Parks	10,663	64,800	10,400	0	-100%
Water Plant	4,500	0	0	0	0%
Water Distribution	0	0	2,032	0	0%
Sanitation	0	0	0	0	0%
First Monday	58,175	0	0	0	0%
Total Equipment	77,838	64,800	15,408	0	-100%
TOTAL EXPENDITURES	148,909	451,000	401,601	53,000	-88%



CITY OF CANTON

SUMMARY OF RECEIPTS AND EXPENDITURES

Special Revenue Fund 2010-2011

	<u>Actual</u> <u>2008-2009</u>	<u>Budget</u> <u>2009-2010</u>	<u>Estimated</u> <u>2009-2010</u>	<u>Proposed</u> <u>2010-2011</u>
Beginning Fund Balance	-234,860	27,997	-301,429	-176,631
Receipts				
TxDOT Downtown Sidewalk Grant	91,598	0	0	0
TDA-TCF Main St Sidewalk Grant	0	198,000	0	198,000
Cherry Creek Park Phase II Grant	0	400,000	134,133	265,865
FM 859 Water Line Grant	294,052	0	0	0
Wynne Rd. Water Line Grant	179,565	194,600	70,435	0
Transfer-FM859 to Wynne Rd Grant	125,967	0	0	0
CEDC Grant - Hwy 243 Sewer Line	58,000	0	0	0
DHS - Emergency Comm. Equip.	2,183	100,000	100,000	0
CopSync Grant	0	50,000	49,900	0
Other Grants	5,750	2,500	0	2,500
Donations	0	0	0	6,500
Reimbursement	0	0	26,180	0
Total Receipts	<u>757,116</u>	<u>945,100</u>	<u>380,648</u>	<u>472,865</u>
Transfers In				
Transfers	0	60,760	60,755	0
Total Transfers In	<u>0</u>	<u>60,760</u>	<u>60,755</u>	<u>0</u>
TOTAL CURRENT RECEIPTS	<u>757,116</u>	<u>1,005,860</u>	<u>441,402</u>	<u>472,865</u>
TOTAL FUNDS AVAILABLE	<u>522,256</u>	<u>1,033,857</u>	<u>139,973</u>	<u>296,234</u>
Expenditures				
TxDOT Downtown Sidewalk Project	72,304	0	0	0
TDA Downtown Sidewalk Project	0	198,000	3,751	194,250
Cherry Creek Park Phase II Project	143,189	256,811	95,500	161,300
FM 859 Water Line Project	125,967	0	0	0
Wynne Rd. Water Line Project	269,396	97,000	167,003	0
FM Utility Relocation Project	94,944	0	0	0
Hwy 243 Sewer Line Project	58,000	0	0	0
DHS Emergency Equipment	102,183	0	0	0
CopSync Equipment	0	50,000	49,900	0
Other Grants	32,089	2,500	451	2,500
Purchases with Donated Funds	0	0	0	6,500
Total Expenditures	<u>898,072</u>	<u>604,311</u>	<u>316,605</u>	<u>364,550</u>
TOTAL CURRENT EXPENDITURES	<u>898,072</u>	<u>604,311</u>	<u>316,605</u>	<u>364,550</u>
Audit Adjustment	74,387			
Ending Fund Balance	<u>-301,429</u>	<u>429,546</u>	<u>-176,631</u>	<u>-68,316</u>

CITY OF CANTON**FUND REVENUES BY SOURCE*****Special Revenue Fund 2010-2011***

<u>Receipts</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Estimated 2009-2010</u>	<u>Proposed 2010-2011</u>	<u>Percent Change</u>
Grants					
8 950 4780 TCF - FM 859 Water Line	294,052	0	0	0	0%
8 951 4781 Tx Parks & Wildlife -Cherry Ck	0	400,000	134,133	265,865	-34%
8 952 4782 TxDOT - Downtown Sidewalks	91,598	0	0	0	0%
8 953 4783 TCDBG - Wynne Water Line	179,565	194,600	70,435	0	-100%
8 953 4096 Transfer From TCF to TCDBG	125,967	0	0	0	0%
8 960 4770 Miscellaneous Grants	0	2,500	0	2,500	0%
8 960 4808 Wal-Mart for FD Grant Writing	1,000	0	0	0	0%
8 964 4804 FEMA - SCBA Fill	4,750	0	0	0	0%
8 966 4806 CEDC - Hwy 243 Sewer Line	58,000	0	0	0	0%
8 967 4807 DHS - Emergency Communic.	2,183	100,000	100,000	0	-100%
8 968 4868 CopSync - In-Car Computers	0	50,000	49,900	0	-100%
8 969 4869 TDA-TCF Main St Sidewalk	0	198,000	0	198,000	0%
Total	757,116	945,100	354,468	466,365	-51%
Special Donations					
8 4019 PD Donations	0	0	0	6,500	100%
	0	0	0	6,500	100%
Miscellaneous					
8 980 4100 CEDC Reimb. For IP4 Imp.	0	0	26,180	0	0%
	0	0	26,180	0	0%
Transfers In					
8 963 4095 From General Fund	0	60,760	60,755	0	-100%
Total	0	60,760	60,755	0	-100%
TOTAL CURRENT RECEIPTS	757,116	1,005,860	441,402	472,865	-53%

CITY OF CANTON**DEPARTMENTAL EXPENDITURES SUMMARY*****Special Revenue Fund 2010-2011***

<u>Expenditures</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Estimated 2009-2010</u>	<u>Proposed 2010-2011</u>	<u>Percent Change</u>
TxDOT Sidewalk Grant	72,304	0	0	0	0%
TDA TCF Main St Sidewalk Grant	0	198,000	3,751	194,250	-2%
TCF - FM 859 Water Line Grant	125,967	0	0	0	0%
TCDBG - Wynne Rd Water Line Grant	269,396	97,000	167,003	0	-100%
TX Parks & Wildlife Grant	143,189	256,811	95,500	161,300	-37%
CEDC Utility Relocation Grant	94,944	0	0	0	0%
CEDC Hwy 243 Sewer Line Grant	58,000	0	0	0	0%
DHS Communications Grant	102,183	0	0	0	0%
CopSync Grant	0	50,000	49,900	0	-100%
Other Grants	32,089	2,500	451	2,500	0%
Special Donations	0	0	0	6,500	100%
TOTAL EXPENDITURES	898,072	604,311	316,605	364,550	-40%

CITY OF CANTON

DEPARTMENTAL EXPENDITURES DETAIL

Special Revenue Fund 2010-2011

<u>Expenditure</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Estimated 2009-2010</u>	<u>Proposed 2010-2011</u>	<u>Percent Change</u>
TxDOT Sidewalk Grant Project					
8 952 5512 Downtown Sidewalk Project	72,304	0	0	0	0%
8 952 5600 Intergovernmental Transfer	0	0	0	0	0%
Total	72,304	0	0	0	0%
TDA - TCF Main St Sidewalk Grant Project					
8 969 5512 2010 Sidewalk Project	0	198,000	3,751	194,250	-2%
Total	0	198,000	3,751	194,250	-2%
Cherry Creek Park Phase II Grant Project					
8 951 5542 Parks - Phase II Project	143,189	256,811	95,500	161,300	-37%
Total	143,189	256,811	95,500	161,300	-37%
Texas Capital Fund FM 859 Water Line Grant Project					
8 950 5521 FM 859 Water Line Project	0	0	0	0	0%
8 950 5696 Transfer to Wynne Rd. Project	125,967	0	0	0	0%
8 950 5600 Intergovernmental Transfer	0	0	0	0	0%
Total	125,967	0	0	0	0%
TCDBG Wynne Road Water Line Grant Project					
8 953 5514 Wynne Rd. Water Line Project	269,396	97,000	167,003	0	-100%
Total	269,396	97,000	167,003	0	-100%
CEDC Grants					
8 964 5301 FM Utility Relocation Project	94,944	0	0	0	0%
8 966 5517 Hwy 243 Sewer Line Project	58,000	0	0	0	0%
Total	152,944	0	0	0	0%
Other Grants					
8 960 5540 Miscellaneous Grant Projects	0	2,500	0	2,500	0%
8 960 5290 FD Grant Writing Class	549	0	451	0	0%
8 961 5121 TCFP - Bunker Gear	0	0	0	0	0%
8 962 5532 ETCOG - Digital Recorder	0	0	0	0	0%
8 963 5140 Fire Fighting Equipment	0	0	0	0	0%
8 965 5530 SCBA Filling Station	5,360	0	0	0	0%
8 967 5532 DHS - Emerg. Comm. Equip.	102,183	0	0	0	0%
8 968 5545 ETCOG-COPSync System	0	50,000	49,900	0	-100%
8 980 5501 CEDC IP4 Imp-CEDC Reimb	26,180	0	0	0	-100%
Total	134,272	52,500	50,351	2,500	-95%
Special Donations					
8 5450 PD Purchases w/ Donations	0	0	0	6,500	100%
Total	0	0	0	6,500	100%
TOTAL CAPITAL FUND EXPENDITURES	898,072	604,311	316,605	364,550	-40%

CITY OF CANTON
Forfeiture Fund 2010-2011

SUMMARY OF RECEIPTS AND EXPENDITURES

	<u>Actual</u> <u>2008-2009</u>	<u>Budget</u> <u>2009-2010</u>	<u>Estimated</u> <u>2009-2010</u>	<u>Proposed</u> <u>2010-2011</u>
Beginning Fund Balance	26,737	0	33,435	54,271
Receipts				
Forfeitures from Justice Dept.	19,833	3,500	30,856	30,000
TOTAL CURRENT RECEIPTS	<u>19,833</u>	<u>3,500</u>	<u>30,856</u>	<u>30,000</u>
TOTAL FUNDS AVAILABLE	<u>46,570</u>	<u>3,500</u>	<u>64,291</u>	<u>84,271</u>
Expenditures				
Supplies	13,912	9,000	10,020	10,000
TOTAL CURRENT EXPENDITURES	<u>13,912</u>	<u>9,000</u>	<u>10,020</u>	<u>10,000</u>
Audit Adjustment	777			
Ending Fund Balance	<u>33,435</u>	<u>-5,500</u>	<u>54,271</u>	<u>74,271</u>



CITY OF CANTON

SUMMARY OF RECEIPTS AND EXPENDITURES

Canton Economic Development Corporation 2010-2011

	<u>Actual</u> <u>2008-2009</u>	<u>Budget</u> <u>2009-2010</u>	<u>Estimated</u> <u>2009-2010</u>	<u>Proposed</u> <u>2010-2011</u>
Beginning Fund Balance	917,215	987,344	992,045	993,446
Receipts				
Sales Tax	713,418	718,665	677,430	675,000
Interest	8,321	6,500	7,057	6,000
Misc	254	0	90	0
Rent	2,450	12,600	11,800	12,000
Loan Proceeds	325,000	0	0	0
TOTAL CURRENT RECEIPTS	1,049,443	737,765	696,377	693,000
TOTAL FUNDS AVAILABLE	1,966,658	1,725,109	1,688,422	1,686,446
Expenditures				
Operating Expenditures				
Salaries & Benefits	58,600	86,205	86,834	88,175
Supplies	11,299	8,000	3,727	7,000
Contractual Services	41,671	47,560	33,100	44,325
Maintenance	4,459	12,000	7,243	21,700
Sundry	375	500	500	500
Debt Service/Capital	37,050	122,663	122,663	122,663
Total Operating Expenditures	153,454	276,928	254,066	284,363
Project Expenditures				
Economic Development Projects	668,568	532,262	381,139	440,910
Total Advertising Projects	59,070	40,119	39,711	39,500
Total Community Development Projects	32,325	20,060	20,060	0
Total Project Expenditures	759,963	592,441	440,910	480,410
TOTAL CURRENT EXPENDITURES	913,417	869,369	694,976	764,773
GAAP Adjustment	-61,196			
Ending Fund Balance/Equity	992,045	855,740	993,446	921,673



CITY OF CANTON

DEPARTMENTAL EXPENDITURE DETAIL

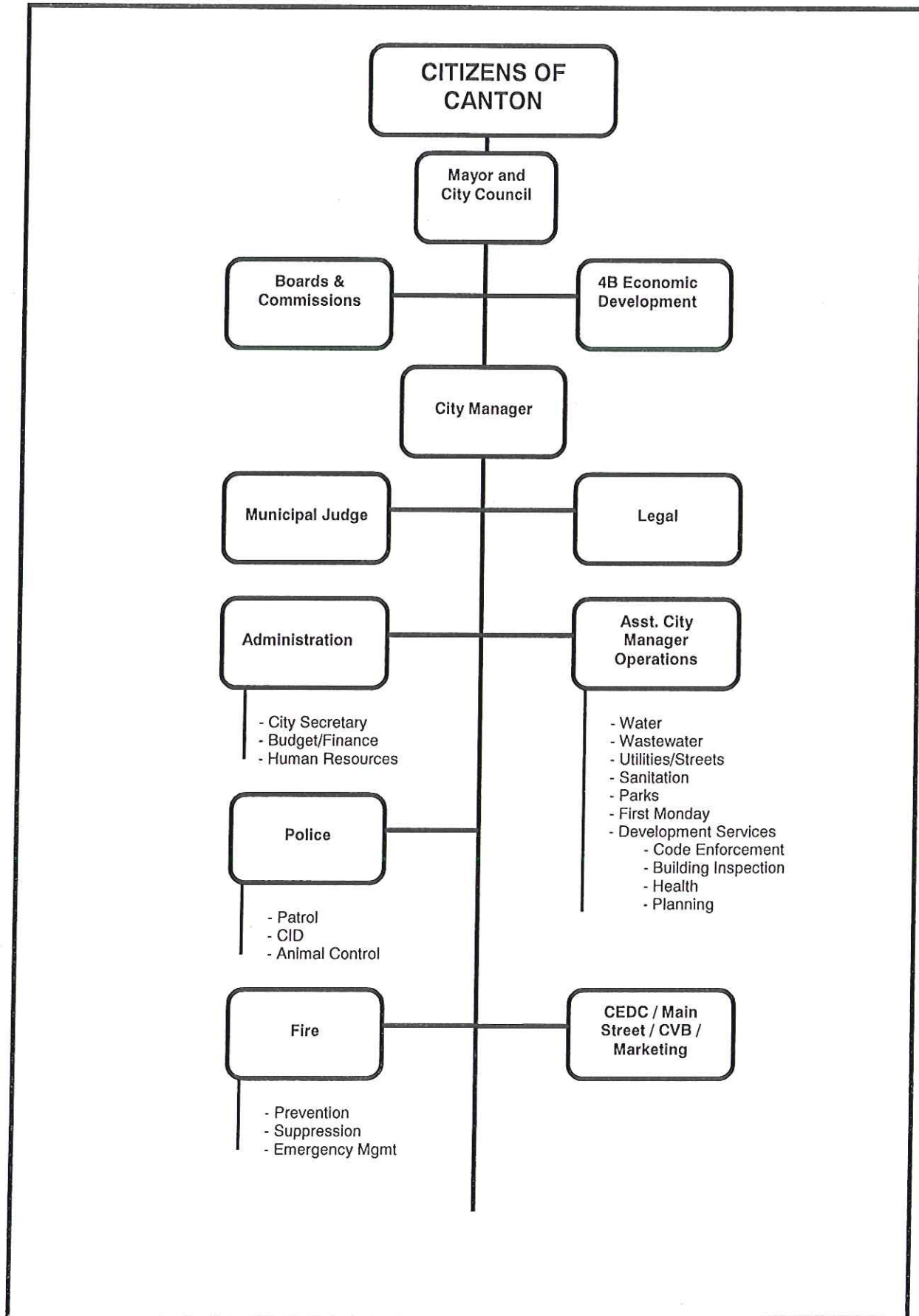
Canton Economic Development Corporation 2010-2011

<u>Expenditures</u>	<u>Actual 2008-2009</u>	<u>Budget 2009-2010</u>	<u>Estimated 2009-2010</u>	<u>Budget 2010-2011</u>
Operating Expenditures				
Salaries & Benefits				
Salaries	42,870.00	61,365	62,554	63,310
FICA	3,320.00	4,695	4,783	4,845
Retirement	6,410.00	9,485	9,614	8,800
Health Insurance	6,000.00	10,660	9,883	11,220
Total	58,600.00	86,205	86,834	88,175
Supplies				
Office Supplies	3,862.00	4,000	2,524	4,000
Minor Office Equipment/Furnishings	6,416.00	2,000	796	2,000
Resource Materials	1,021.00	2,000	407	1,000
Total	11,299.00	8,000	3,727	7,000
Contractual Services				
Communications/Cell	1,755.00	4,100	3,493	4,450
General Liability/E&O Insurance	5,220.00	5,520	4,027	3,605
Worker's Comp Insurance	300.00	440	417	270
Legal Fees	15,184.00	15,000	12,220	13,000
Professional Fees	9,445.00	6,000	5,026	6,000
Association Dues	1,092.00	2,000	174	1,000
Publications	1,926.00	3,000	470	3,000
Building Lease	1,800.00	0	0	0
Schools & Training	1,759.00	3,000	2,663	3,000
Travel & Meals	3,190.00	5,000	1,686	3,000
Motor Vehicle	0.00	3,500	2,925	2,000
Main Street Program Admin	0.00	0	0	5,000
Total	41,671.00	47,560	33,100	44,325
Maintenance/Operations				
Office Equipment Maintenance	1,140.00	1,500	402	1,000
Ind Park 3 (Wynne Rd) Maintenance	1,235.00	2,000	1,000	2,000
Ind Park 4 (Hwy 19 S) Maintenance	0.00	0	0	0
Hwy 243 Property Maintenance	525.00	2,000	2,170	3,000
Hwy 64 Property Maintenance	884.00	2,000	171	3,000
FM 1255 Property Maintenance	550.00	1,000	0	1,000
Building Maintenance & Operations	124.00	3,500	3,500	11,700
Total	4,459.00	12,000	7,243	21,700
Sundry				
Miscellaneous	375.00	500	500	500
Total	375.00	500	500	500
Capital				
Building and Grounds	37,050.00	0	0	0
Total	37,050.00	0	0	
Total Operating Expenditures	153,454.00	154,265	131,403	161,700

CITY OF CANTON**DEPARTMENTAL EXPENDITURE DETAIL*****Canton Economic Development Corporation 2010-2011***

	<u>Actual</u> <u>2008-2009</u>	<u>Budget</u> <u>2009-2010</u>	<u>Estimated</u> <u>2009-2010</u>	<u>Budget</u> <u>2010-2011</u>
Debt Service Expenditures				
Ind Park 4 (Hwy 19 S) Loan (15yr)		47,363	47,363	47,363
Dallas Street Property Loan (5yr)		75,300	75,300	75,300
Total Debt Service Expenditures		<u>122,663</u>	<u>122,663</u>	<u>122,663</u>
Project Expenditures				
Economic Development Projects				
Ind Park 4 (Hwy 19 S) Infrastructure		27,000	26,968	0
Hwy. 64 Property Purchase	324,947.00	0	3,774	0.00
Hwy 243 Sewer Line	58,000.00	0	0	0.00
I-20/FM 859 Infrastructure Design	12,635.00	0	0	0
I-20/FM 859 Infrastructure Project	191,217.00	0	0	0
East Outfall Project-Phase II	73,269.00	224,000	197,000	27,000
Water-Well Project		26,262	26,262	79,410
1st Monday Economic Impact Study		40,000	40,000	0
Entrance Signs (2)		70,000	9,500	60,500
TX Capital Fund Match (Sidewalks)		45,000	0	48,000
Hwy. 243 Flood Plain Project	8,500.00	0	0	0
Retail Consultant			10,000	26,000
Economic Develop Projects	0.00	100,000	67,636	200,000
Total	<u>668,568.00</u>	<u>532,262</u>	<u>381,139</u>	<u>440,910</u>
Advertising				
(10% of Sales Tax Revenue less Operating Expenses)				2,000.00
Main Street Program Marketing				1,500.00
Website Development/Hosting/Maint.	10,887.00	1,000	900	36,000
Advertising	48,183.00	39,119	38,811	39,500
Total	<u>59,070.00</u>	<u>40,119</u>	<u>39,711</u>	<u>39,500</u>
Community Development Projects				
(5% of Sales Tax Revenue less Operating Expenses)				0
Communiity Development Projects	32,325.00	20,060	20,060	0
Total	<u>32,325.00</u>	<u>20,060</u>	<u>20,060</u>	<u>0</u>
Total Project Expenditures	<u>759,963</u>	<u>715,104</u>	<u>563,572</u>	<u>480,410</u>
TOTAL EXPENDITURES	<u>913,417</u>	<u>869,369</u>	<u>694,976</u>	<u>764,773</u>

CITY OF CANTON ORGANIZATIONAL CHART





CITY OF CANTON
Fiscal Year 2010-2011

PERSONNEL SCHEDULE

Position	FYE 08	FYE 09	FYE 10	FY 11
Administration				
City Manager	1	1	1	1
Asst City Manager - Operations	0	0	1	1
City Secretary/Finance Officer	1	1	1	1
Asst City Secretary	1	1	1	1
Accountant	1	1	1	0
Accounting Clerk	0	0	0	1
Accounts Payable Clerk	1	1	1	0
Utility Billing Coordinator	0	0	0	1
Utility Billing Clerk	1	1	1	1
Receptionist	1	1	1	0
Administrative Clerk	0	0	0	1
Total Administration	7	7	8	8
Police				
Police - Sr Operations Officer	1	0	0	0
Police Chief	0	1	1	1
Police - Sergeant	2	2	2	2
Police - Sr Corporal	0	1	1	1
Police - Corporal	1	1	1	1
Police - Sr Patrol	3	2	3	3
Police - Patrol	6	6	5	5
Police - Dispatch Supervisor	1	1	1	1
Police - Dispatch	4	4.5	4.5	4.5
Animal Control Officer	1	1	1	1
Animal Shelter Mgr	1	1	1	1
Kennel Technician	0.5	0.5	0	0
Total Police	20.5	21	20.5	20.5
Fire				
Director of Public Safety	1	0	0	0
Fire Chief	0	1	1	1
Firefighters	3	4	4	4
Total Fire	4	5	5	5
Operations				
Director - Public Works	1	1	0	0
Director - First Monday	1	1	0	0
Operations Supv - Utilities	1	1	1	1
Operations Supv - Water	1	1	1	1
Operations Supv - Wastewater	1	1	1	1
Operations Supv - Parks	0	1	0	0
Operations Supv - First Monday	0	0	1	1
Marketing Director - First Monday	1	1	0	0
System Tech 1 (Entry Level, D License)	0	1	2	1

CITY OF CANTON
Fiscal Year 2010-2011

PERSONNEL SCHEDULE

Position	FYE 08	FYE 09	FYE 10	
Operations cont.				
System Tech 2 (C License)	4	0	0	0
System Tech 3 (A or B License)	1	2	2	3
Coordinator - Civic Center	1	1	0	0
Coordinator - Trade Centers	1	1	0	0
Coordinator - Facilities	0	0	1	1
Coordinator - Outdoor Lots	1	1	1	1
Coordinator - Staff Support	0	1	1	0
Administrative Asst	2	2	0.5	0.5
Mechanic	1.5	1.5	1	1
Equipment Operator	2	2	1	1
Transfer Station Operator	1	1	1	1
Meter Reader	2	2	2	2
Electrician	1	1	1	1
Lead Person	0	0	0	1
Laborer	14	15	11	10
Total Operations	37.5	38.5	28.5	27.5
Development Services				
Building Inspector/Code Enforcement Off.	1	1	1	1
Total Development Services	1	1	1	1
CVB/CEDC/Main Street/Marketing				
Exec Dir - CEDC/Main Street/CVB/Marketing	1	1	1	1
Asst Dir - CEDC/Main Street	0.5	0.5	1	1
Admin Asst - CVB	0	0	0	1
Total CEDC/Main Street/Marketing	1.5	1.5	2	3
Municipal Court				
Municipal Judge	1	1	1	1
Municipal Court Clerk	0.5	1	1	1
Total Municipal Court	1.5	2	2	2
Total City FTEs	73	76	67	67

CITY OF CANTON*Fiscal Year 2010-11***COMPENSATION PLAN***Revised 7/10*

<u>Level</u>	<u>Job Title</u>	<u>Annual Base</u>	<u>Annual Top</u>	<u>Hourly Base</u>	<u>Hourly Top</u>
E - 01	City Manager	Contract			
E - 02	Asst City Mgr - Operations	55,000	75,000	26.44	36.06
E - 03	Director of First Monday	45,000	65,000	21.63	31.25
	Director of Public Works	45,000	65,000	21.63	31.25
	City Sec/Fin Officer	45,000	65,000	21.63	31.25
	Police Chief	45,000	65,000	21.63	31.25
	Fire Chief	45,000	65,000	21.63	31.25
	Ex Dir CEDC/Main St/Mkting	45,000	65,000	21.63	31.25
N - 01	Operations Supervisor	30,000	45,000	14.42	21.63
	Bldg Inspctr/ Code Enforcmt	30,000	45,000	14.42	21.63
	Municipal Ct Judge	30,000	45,000	14.42	21.63
N - 02	Sys Tech 3 (B License)	25,000	40,000	12.02	19.23
	Equipment Operator	25,000	40,000	12.02	19.23
	Asst City Sec	25,000	40,000	12.02	19.23
	Accounting Clerk	25,000	40,000	12.02	19.23
	Utility Billing Clerk	25,000	40,000	12.02	19.23
	A/P Clerk	25,000	40,000	12.02	19.23
	Electrician	25,000	40,000	12.02	19.23
	Mechanic	25,000	40,000	12.02	19.23
	Asst CEDC Director	25,000	40,000	12.02	19.23
N - 03	Civic Center Coordinator	20,000	30,000	9.62	14.42
	Outdoor Lot Coordinator	20,000	30,000	9.62	14.42
	Trade Center Coordinator	20,000	30,000	9.62	14.42
	Sys Tech 2 (C License)	20,000	30,000	9.62	14.42
	Parks Supervisor	20,000	30,000	9.62	14.42
N - 04	Lead Person	18,512	27,498	8.90	13.22
N - 05	Meter Reader	17,000	25,000	8.17	12.02
	Animal Control Officer	17,000	25,000	8.17	12.02
	Receptionist	17,000	25,000	8.17	12.02
	Transfer Station Operator	17,000	25,000	8.17	12.02
	Sys Tech 2 (D License)	17,000	25,000	8.17	12.02
	Admin Asst	17,000	25,000	8.17	12.02
	Animal Shelter Mgr	17,000	25,000	8.17	12.02
	Municipal Ct Clerk	17,000	25,000	8.17	12.02
	Laborer	17,000	25,000	8.17	12.02

CITY OF CANTON
Fiscal Year 2010-2011

COMPENSATION PLAN
Revised 7/10

<u>Level</u>	<u>Job Title</u>	<u>Annual Base</u>	<u>Annual Top</u>	<u>Hourly Base</u>	<u>Hourly Top</u>
	Police Dept				
D - 01	Dispatch Supervisor	22,000	32,000	10.58	15.38
D - 02	Dispatcher	20,000	30,000	9.62	14.42
P - 01	Sergeant	35,000	45,000	16.83	21.63
P - 02	Sr Corporal	32,000	42,000	15.38	20.19
P - 03	Corporal	30,000	40,000	14.42	19.23
P - 04	Sr Patrol	30,000	40,000	14.42	19.23
P - 05	Patrol Officer	28,000	38,000	13.46	18.27
	Fire Dept				
F - 01	Firefighter	19,000	34,000	9.13	16.35

CITY OF CANTON
Fiscal Year 2010-2011

Principal Employees

<u>Position</u>	<u>Name</u>	<u>Annual Salary</u>
City Manager	Andy McCuistion	\$91,669
Assistant City Manager – Operations	Lonny Cluck	\$63,193
CEDC / CVB / Marketing Director	Mercy Rushing	\$57,749
City Secretary / Finance Officer	Julie Seymore	\$50,456
Police Chief	Michael Echols	\$50,456
Fire Chief	Mitchell Sanford	\$40,679

